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1984 Annual Report of the town of Dover-Foxcroft, Maine

Annual Report of the Municipal Officers of the Town of Dover-Foxcroft, Maine Incorporated 1922

TOWN MEETING SCHEDULE

Monday, March 11, 1985

9:45 a.m.	Meet at Central Hall to Elect Moderator, Elect Town Officers And Act On Other Articles As May Be Placed On Secret Ballot.
7:30 p.m.	Meet At Foxcroft Academy Gymnasium To Act On Articles In Annual Warrant.

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Town Officers

SELECTMEN, ASSESSORS, AND OVERSEERS OF THE POOR

Gordon Andrews, Chairman (Resigned 1/1/85)	Term Expires 1985
Lester Stevens, Vice Chairman	Term Expires 1985
Mark Allen	Term Expires 1986
Norman Higgins	Term Expries 1986
Eric Annis	Term Expires 1987
Hoyt Fairbrother	Term Expires 1987
Ted Magee	Term Expires 1987

CLERK & TREASURER

Phillip E. Warren

DIRECTORS OF H.A.D. NO. 4

Harold Gerrish	Term Expires 1985
Donald Rush	Term Expires 1986
Jane Hibbard	Term Expires 1987

EXECUTIVE COMMITTEE THOMPSON FREE LIBRARY

Alyce M. Sawyer	Term Expires 1985

DIRECTORS OF M.S.A.D. NO. 68

Joseph Guyotte (Resigned 10/4/84)	Term Expires 1985
Gary Hutton (Appointed 11/13//84)	Term Expires 1985
Kevin Stitham	Term Expires 1985
Georginna Crockett	Term Expires 1986
William Bisbee	Term Expires 1986
Patsy Mallett	Term Expires 1987

APPOINTMENTS

Owen W. Pratt	Town Manager
Barbara J. Chase	Registrar of Voters
Gerald H. Green	Police Chief
Robert Anderson	Sealer of Weights & Measures
Emile DuBois	Plumbing Inspector
Dr. Robert Mark Hemm	Health Officer
Owen W. Pratt	Code Enforcement Officer

SURVEYOR OF LOGS AND LUMBER

Russell Hovencamp
Rodney Kennedy

TOWN WEIGHERS

Douglas Smith
Alfred E. Robinson, Sr.
Stanley Dow

HUMANE OFFICERS

Gerald H. Green
Dennis Dyer

TREE WARDEN

Elon E. Crawford

FOREST FIRE WARDEN

Joseph Guyotte

CIVIL DEFENSE DIRECTOR

John Cushing

CONSTABLES

Owen W. Pratt
Gerald H. Green
Dennis Dyer
Charles Edgerly
Fernand T. Russell
Sandra Thompson
Peter Arno
Scott Arno
Richard Long
Richard Rollins
William Zimmerman

ANIMAL CONTROL OFFICERS

John Nickerson
John Segerson

SEXTON - TOWN OF DOVER-FOXCROFT

McAllister	Lee Yard
Rural Grove	Gray Cemetery
Foxcroft Center	South Dover Yard
Pine Grove	East Dover Yard
Dover Village	Parsons Cemetery
Boss Cemetery	

AIRPORT ADVISORY COMMITTEE

Fred Peters	Term Expires 1985
Kenneth Smith	Term Expires 1985
William Babash	Term Expires 1986
Ken Jones	Term Expires 1986
Robert Shapleigh	Term Expires 1987
Joseph Bigelow	Term Expires 1987
Hoyt Fairbrother	Term Expires 1986

PLANNING BOARD

David McLeish	Term Expires 1985
Howard Sleeper	Term Expires 1985
Charles Hesketh	Term Expires 1986
James LeCasce	Term Expires 1986
Henry Venott	Term Expires 1986
Robert Lingley	Term Expires 1987
Barbara Klimavicz	Term Expires 1987

CONSERVATION COMMISSION

Ted Herrick	Term Expires 1985
Dale Thistle	Term Expires 1985
James LaCasce	Term Expires 1986
Gordon Andrews	Term Expires 1986
Dorothy Warren	Term Expires 1987
Kenneth Bearce	

ZONING BOARD OF APPEALS

Donald Rush	Term Expires 1985
Clifton Gray	Term Expires 1985
Stuart Hayes	Term Expires 1986
Robert Pomeroy	Term Expires 1986
Gerald Dunham	Term Expires 1986
Jerry Cunningham	Term Expires 1987
Esther Mealey	Term Expires 1987

ADVISORY BOARD

Carol Blanchard	Term Expires 1985
Nanette Finnemore	Term Expires 1985
John P. Danforth	Term Expires 1985
Robert Pomeroy	Term Expires 1985
Jere White	Term Expires 1985
Lauchlin Titus	Term Expires 1986
Lori Cummings	Term Expires 1986
Jerry Henderson	Term Expires 1986
Hugh Calkins, Esq.	Term Expires 1986
James Brown	Term Expires 1986
Jean Champeon	Term Expires 1987
Margaret Dunham	Term Expires 1987
Howard Furlong	Term Expires 1987
Gary Hutton	Term Expires 1987
Alfred E. Robinson, Jr.	Term Expires 1987

RECREATION COMMISSION

Douglas Smith	Term Expires 1985
Harold Gerrish	Term Expires 1985
Ted Magee	Term Expires 1985
Barry Costa	Term Expires 1986
Norman Higgins	Term Expires 1986
Clifford Wiley	Term Expires 1987
Edward Danforth	Term Expires 1987

REPRESENTATIVE TO THE LEGISLATURE
DISTRICT #106

State Representative:	Stephen J. Law
Home Address:	RFD No. 2, Box 2 Dover-Foxcroft, Me. 04426
Telephone:	564-3654
Business Address:	RFD No. 2, Box 54 Dover-Foxcroft, ME. 04426
Business Telephone:	564-3093
Capitol Address:	House of Representatives State House, Station No. 2 Augusta, ME. 04333
Capitol Telephone:	289-1400
Toll Free House of Representative Message Center:	1-800-423-2900

(January-June 1985; January-March 1986; only)

Garland, Atkinson, Dover-Foxcroft, Guilford, Sebec

SENATOR
DISTRICT #5

Senator Charles P. Pray
Office of the President
State House Station No. 3
Augusta, Maine 04333
289-1500
1-800-322-2108 (Session Only)

Town Manager's Report

The new Southern Piscataquis County Chamber of Commerce building, shown on the cover of this Town Report, is a symbol of the caring and proud communities involved. Through the Chamber, and under the leadership of area businesses, a vital roll is fulfilled in promoting the region.

The Planning Board began a study which will be completed in 1985. The study will include a review of the Zoning Ordinance, a public opinion survey, workshops regarding various community issues, a housing market analysis, and a capital improvements plan. Information and suggestions from the public is vital to completing this study.

The Town Office continues to offer a variety of services to the public. Published elsewhere in this Report is a listing of Town Office functions as reported by the Town Clerk. In order to effectively perform all the services offered, efforts continue to modernize the Town accounting and billing systems through computer operations.

In 1984, a new tax due date of August 31st and a 2% discount period were established. By collecting the property tax in August rather than at the end of the fiscal year in December, it was possible to reduce the amount of money borrowed to operate the Town until property taxes were received. This year the amount of borrowing has been reduced from $600,000 to $400,000, thereby reducing interest costs.

Wells for the testing of groundwater were installed at the Landfill in 1984. This is an effort to determine the feasibility of the continued or expanded use of the Landfill. Under current State Department of Environmental Protection regulations, the Landfill will have to meet all the requirements of a new site being established today, and, therefore, is under much stricter regulations than in the past. The results of the groundwater testing program will be available in August 1985.

A new dump truck, sander, and tractor were purchased for use in the Public Works Department. An annual appropriation to the Equipment Replacement Fund makes it possible to replace worn out equipment.

Our Police Officers, both full-time and part-time personnel, must be certified by the Maine Criminal Justice Academy. Currently, we employ four full-time and five part-time Officers. Communications with the Officer on duty are through the Dispatcher at the Piscataquis County Sheriff's Office.

I extend my sincere thanks to the citizens of Dover-Foxcroft, to the Board of Selectmen, and to the various Town Boards and Commissions for their continued efforts to make our community a better place to live.

Sincerely
OWEN W. PRATT
Town Manager

Auditor's Report

C. H. DORR & CO., P.A.
PUBLIC ACCOUNTANTS AND AUDITORS
10 HOWARD LANE
BANGOR, MAINE 04401
(207) 947-0311

February 13, 1985

Board of Selectmen
Town of Dover-Foxcroft
Dover-Foxcroft, Maine 04426

We have examined the combined financial statements of the Town of Dover-Foxcroft, Maine and the combining, individual fund, and account group financial statements of the town as of and for the year ended December 31, 1984, as listed in the table of contents. Our examination was made in accordance with generally accepted auditing standards and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

The Town has not maintained a record of general fixed assets and, accordingly a statement of general fixed assets, required by Generally Accepted Accounting Principles(GAAP), is not included in the financial report.

In our opinion, with the exception of the above omission, the combined financial statements referred to above present fairly the financial position of the Town of Dover-Foxcroft, Maine, at December 31, 1984, and the results of its operations and the changes in financial position of its proprietary fund types for the year then ended, in conformity with generally accepted accounting principles applied on a basis consistent with that of the preceding year. Also, in our opinion, the combining and individual fund statements referred to above present fairly the financial position of the individual funds of the Town of Dover-Foxcroft, Maine, at December 31, 1984, and the results of operations of such funds and the changes in financial position of individual proprietary funds for the year then ended, in conformity with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Our examination was made for the purpose of forming an opinion on the combined financial statements taken as a whole and on the combining, individual fund statements. The accompanying financial information listed as supporting schedules in the table of contents is presented for the purpose of legal compliance and is not a required part of the combined financial statements of the Town of Dover-Foxcroft, Maine. The information has been subjected to the auditing procedures applied in the examination of the combined, combining, and individual fund statements and, in our opinion, is fairly stated in all material respects in relation to the combined financial statements taken as a whole.

Respectfully submitted,

C. H. Dorr & Co.

C. H. Dorr & Co., P.A.

CHD/kfd

Town of Dover-Foxcroft, Maine

Combined Balance Sheet - Fund Types and Account Group

December 31, 1984

Exhibit I

	Governmental Fund Types			Proprietary	Fiduciary	Account Group	Totals Memorandum Only	
	General	Special Revenue	Capital Projects	Enterprise	Trust & Agency	General Long-Term Debt	12-31-84	12-31-83
Assets								
Cash Accounts	155,521.58				31,252.40		186,773.98	210,536.98
Investments	260,155.68				872,151.21		1,132,306.89	935,193.60
Receivables:								
Taxes(Net)	108,768.74			3,940.11			112,708.85	136,517.93
Accounts				9,775.74	7,700.00		17,475.74	18,635.74
Interfund Receivables	2,153.94	1.73	66,950.45	78,010.72			147,116.84	74,673.75
Amount to be Provided								
For General Long-Term Debt						102,500.00	102,500.00	20,000.00
Sewer Line Improvements				123,358.20			123,358.20	115,952.76
Accumulated Depreciation				(11,965.55)			(11,965.55)	(5,797.64)
Total Assets	526,599.94	1.73	66,950.45	203,119.32	911,103.61	102,500.00	1,810,274.95	1,505,713.12
Liabilities								
Vouchers Payable	719.59						719.59	10,066.81
Interfund Payable	144,962.90	671.16	1,482.78				147,116.84	74,673.75
Intrafund Payable					6,860.60		6,860.60	
Deferred Revenues	38,069.00						38,069.00	51,502.42
Notes Payable						102,500.00	102,500.00	20,000.00
Total Liabilities	183,751.49	671.16	1,482.78		6,860.60	102,500.00	295,266.03	156,242.98
Fund Equity								
Contributed Capital				123,358.20			123,358.20	115,952.76
Less: Amortization				(11,965.55)			(11,965.55)	(5,797.64)
Retained Earnings:								
Reserve for Future Improvements				91,726.57			91,726.57	53,738.94
Fund Balances								
Reserved For Endowments					720,817.67		720,817.67	707,719.40
Designated For Ensuing Year Expenditures	16,990.29						16,990.29	39,996.79
Undesignated(Deficit)	325,858.16	(669.43)	65,467.67		183,425.34		574,081.74	437,859.89
Total Fund Equity	342,848.45	(669.43)	65,467.67	203,119.32	904,243.01		1,515,008.92	1,349,470.14
Total Liabilities and Fund Equity	526,599.94	1.73	66,950.45	203,119.32	911,103.61	102,500.00	1,810,274.95	1,505,713.12

Exhibit 2

Town of Dover-Foxcroft, Maine
Combined Statement of Revenues, Expenditures, and
Changes in Fund Balance - Governmental Fund Types and Expendable
Trust Funds For The Year Ended December 31, 1984

	Governmental Fund Types			Fiduciary	Totals Memorandum Only	
	General	Special Revenue	Capital Projects	Expendable Trust	12-31-84	12-31-83
Revenues:						
Property Taxes	1,082,012.88				1,082,012.88	1,038,626.62
Excise Taxes	184,502.98				184,502.98	150,856.12
Interest and Costs on Taxes	16,547.93				16,547.93	26,021.04
Interest on Investments	67,430.68				67,430.68	24,212.78
Fees For Services	12,856.92				12,856.92	20,413.13
Intergovernmental	144,733.06	140,340.00	82.30		285,155.36	276,470.58
Loan Proceeds	48,500.00		40,000.00		88,500.00	
Sale of Town Property	2,389.92		8,405.00		10,794.92	
Miscellaneous	6,522.61			2,739.00	9,261.61	3,281.00
Total Revenues	1,565,496.98	140,340.00	48,487.00	2,739.00	1,757,063.28	1,539,881.27
Expenditures:						
General Government	220,905.00	17,400.00			238,305.00	210,034.57
Protection	126,813.44	12,200.00	13,706.78		152,720.22	132,880.89
Public Works	281,421.46	29,839.00	144,681.65		455,942.11	402,883.73
Social Services	25,981.31			44,993.84	70,975.15	76,266.11
Culture and Recreation	30,825.42	500.00			31,325.42	38,328.68
Cemeteries	18,334.10	3,700.00			22,034.10	23,368.11
Intergovernmental	634,754.33			571.30	635,325.63	579,002.80
Debt Service	28,605.06	10,000.00			38,605.06	48,167.10
Unclassified	78,622.07			16,076.17	94,698.24	46,185.01
Total Expenditures	1,446,262.19	73,639.00	158,388.43	61,641.31	1,739,930.93	1,557,117.00
Excess Revenues Over(Under) Expenditures	119,234.79	66,701.00	(109,901.13)	(58,902.31)	17,132.35	(17,235.73)
Other Financing Sources(Uses)						
Operating Transfers In	12,500.00		146,794.00	95,143.67	254,437.67	250,053.62
Operating Transfers (Out)	(83,100.00)	(63,694.00)		(12,500.00)	(159,294.00)	(158,209.32)
Total Other Sources(Uses)	(70,600.00)	(63,694.00)	146,794.00	82,643.67	95,143.67	91,844.30
Excess of Revenues and Sources Over(Under) Expenditures & Uses	48,634.79	3,007.00	36,892.87	23,741.36	112,276.02	74,608.57
Fund Balances, January 1, 1984	294,213.66	(3,676.43)	28,574.80	159,659.97	478,772.00	404,163.43
Fund Balance, December 31, 1984	342,848.45	(669.43)	65,467.67	183,401.33	591,048.02	478,772.00

Exhibit 3

Town of Dover-Foxcroft, Maine
Combined Statement of Revenues, Expenditures
And Changes in Fund Balances - Budget and Actual-
Governmental Fund Types - For The Year Ended December 31, 1984

	General Fund			Special Revenue Fund			Capital Projects Fund		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues									
Property Taxes	1,052,744.60	1,082,012.88	29,268.28						
Excise Taxes	155,000.00	184,502.98	29,502.98						
Interest and Costs on Taxes	10,000.00	16,547.93	6,547.93						
Interest on Investments		67,430.68	67,430.68						
Fees For Services	15,400.00	12,856.92	(2,543.08)						
Intergovernmental	128,976.73	144,733.06		137,333.00	140,340.00	3,007.00	-0-	82.30	82.30
Loan Proceeds		48,500.00	48,500.00				-0-	40,000.00	40,000.00
Sale of Town Property		2,389.92	2,389.92				-0-	8,405.00	8,405.00
Miscellaneous		6,522.61	6,522.61						
Total Revenues	1,362,121.33	1,565,496.98	203,375.65	137,333.00	140,340.00	3,007.00	-0-	48,487.30	48,487.30
Expenditures									
General Government	223,617.00	220,905.00	2,712.00	17,400.00	17,400.00				
Protection	127,572.00	126,813.44	758.56	12,200.00	12,200.00		8,000.00	13,706.78	(5,706.78)
Public Works	284,758.00	281,421.46	3,336.54	29,839.00	29,839.00		138,794.00	144,681.65	(5,887.65)
Social Services	34,730.00	25,981.31	8,748.69						
Culture and Recreation	28,787.00	30,825.42	(2,038.42)	500.00	500.00				
Cemeteries	18,500.00	18,334.10	165.90	3,700.00	3,700.00				
Intergovernmental	634,754.33	634,754.33	-0-						
Debt Service	35,828.00	28,605.06	7,222.94	10,000.00	10,000.00				
Unclassified	42,975.00	78,622.07	(35,647.07)						
Total Expenditures	1,431,521.33	1,446,262.19	(14,740.86)	73,639.00	73,639.00	-0-	146,794.00	158,388.43	(11,594.43)
Excess Revenues Over(Under) Expenditures	(69,400.00)	119,234.79	188,634.79	63,694.00	66,701.00	3,007.00	(146,794.00)	(109,901.13)	36,892.87
Other Financing Sources(Uses)									
Operating Transfers In	12,500.00	12,500.00	-0-				146,794.00	146,794.00	-0-
Operating Transfers (Out)	(83,100.00)	(83,100.00)	-0-	(63,694.00)	(63,694.00)	-0-			
Total Other Sources(Uses)	(70,600.00)	(70,600.00)	-0-	(63,694.00)	(63,694.00)	-0-	146,794.00	146,794.00	-0-
Excess of Revenues and Sources Over(Under) Expenditures and Uses	(140,000.00)	48,634.79	188,634.79	-0-	3,007.00	3,007.00	-0-	36,892.87	36,892.87
Fund Balance, January 1, 1984	294,213.66	294,213.66	-0-	-0-	(3,676.43)	(3,676.43)	-0-	28,574.80	28,574.80
Fund Balance, December 31, 1984	154,213.66	342,848.45	188,634.79	-0-	(669.43)	(669.43)	-0-	65,467.67	65,467.67

Exhibit 4

Town of Dover-Foxcroft, Maine
Combined Statement of Revenues, Expenses,
And Changes in Retained Earnings/Fund Balance
Proprietary Fund and Similar Trust Funds
For The Fiscal Year Ended December 31, 1984

	Proprietary Fund Enterprise	Fudiciary Fund Non-Expendable Trust	Totals Memorandum Only 12-31-84
Operating Revenues:			
Charges of Services	42,460.39		42,460.39
Interest and Costs	834.70		834.70
Interest on Investments	3,512.34	96,268.65	99,780.99
Total Operating Revenues	46,807.43	96,268.65	143,076.08
Operating Expenses:			
Supplies and Maintenance	1,291.26		1,291.26
Depreciation	6,167.91		6,167.91
Fiduciary Fees		1,124.98	1,124.98
Total Operating Expenses	7,459.17	1,124.98	8,584.15
Operating Income	39,348.26	95,143.67	134,491.93
Non-Operating Revenues(Expenses)			
Sewer Construction	7,405.44		7,405.44
Income/(Loss) Before Operating Transfers In(Out)	31,942.82	95,143.67	127,086.49
Operating Transfers In(Out)			
Principal Additions		13,122.28	13,122.28
Depreciation on Fixed Assets	6,167.91		6,167.91
Transfer to Expendable Trust		(95,143.67)	(95,143.67)
Total Operating Transfers	6,167.91	(82,021.39)	(75,853.48)
Net Income/(Loss)	38,110.73	13,122.28	51,233.01
Retained Earnings/Fund Balance January 1, 1984	53,738.94	707,719.40	761,458.34
Retained Earnings/Fund Balance December 31, 1984	91,726.57	720,841.68	812,691.35

Town of Dover-Foxcroft, Maine
Notes to the Financial Statements
December 31, 1984

Note 1: Summary of Significant Accounting Policies

The Town of Dover-Foxcroft, incorporated in 1922, operates under a Selectmen-Manager form of government and provided the following services as authorized by "Home Rule Town Act": public safety(police and fire), highways and streets, sanitation, health and social services, culture-recreation, education, public improvements, planning and zoning, and general administrative services.

The accounting policies of the Town of Dover-Foxcroft conform to generally accepted accounting principles as applicable to governments. The following is a summary of the more significant policies:

Fund Accounting

The accounts of the Town are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures, or expenses, as appropriate. Government resources are allocated to and accounted for individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped, in the financial statements in this report, into five generic fund types and three broad fund categories as follows:

Governmental Funds

General Fund - The General Fund is the general operating fund of the Town. It is used to account for all financial resources except those required to be accounted for in another fund.

Special Revenue Funds - Special Revenue Funds are used to account for the proceeds for specific revenue sources(other than special assessment or expendable trusts) that are legally restricted to expenditures for specified purposes.

Capital Projects Funds - Capital Projects Funds are used to account for the receipts and disbursement of moneys used for the acquisition or construction of capital facilities and other fixed assets other than those financed by special assessment and enterprise funds.

Proprietary Funds

Enterprise Funds - Enterprise Funds are used to account for operations (a) that are financed and operated in a manner similar to private business enterprises - where the intent of the governing body is that the costs(expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination or revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

Fiduciary Funds

Trust Funds - Trust funds are used to account for assets held by the Town in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds. These include Expendable Trust and Nonexpendable Trust. Nonexpendable Trust Funds are accounted for in essentially the same manner as proprietary funds since capital maintenance is critical. Expendable Trust Funds are accounted for in essentially the same manner as governmental funds.

Fixed Assets and Long-Term Liabilities

The Town does not maintain complete records of its general fixed assets and, therefore, the accounting and reporting treatment applied to the fixed assets as required by generally accepted accounting principles are not presented.

Long-term liabilities expected to be financed from governmental funds are accounted for in the General Long-Term Debt Account Group, not in the governmental funds. The Long-Term Debt account group is not a fund; -it is concerned only with the measurement of financial position and not involved with measurement of results of operations.

Because of their spending measurement focus, expenditure recognition for governmental fund types is limited to exclude amounts represented by noncurrent liabilities. Since they do not effect net current assets, such long-term amounts are not recognized as governmental fund types expenditures or fund liabilities. They are instead reported as liabilities in the General Long-Term Debt Account Group.

All proprietary funds and Nonexpendable Trust Funds are accounted for on a cost of services or "Capital Maintenance" measurement focus. This means that all assets and all liabilities(whether current or noncurrent) associated with their activity are included on their balance sheets. Their reported fund equity (Net total assets) is segregated into combined capital and retained earnings components. Proprietary fund type operating statements present increases (revenues) and decreases(expenses) in net total assets.

Basis of Accounting

Basis of Accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement locus applied.

All governmental funds and Expendable Trust Funds are accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available as net current assets.

Property taxes and other revenues collected in advance of this fiscal year to which they apply are recorded as deferred revenues and recognized as revenue of the period to which they apply.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Exceptions to this general rule include: (1) accumulated unpaid vacations, sick pay, and other employee amounts which are not accrued; and (2) principal and interest on general long-term debt which is recognized when due.

All proprietary funds and Nonexpendable Trust Funds are accounted for using the accrual basis of accounting. Their revenues are recognized when they are earned, and their expenses are recognized when they are incurred.

Notes to Financial Statements Con't

Budgets and Budgetary Accounting

The Town of Dover-Foxcroft follows these procedures in establishing the budgetary data reflected in the financial statements:

1. The Town Manager submits his proposed operating budget for the fiscal year commencing the following January 1 to a joint meeting of the board of selectmen and the budget committee. The operating budget includes proposed expenditures and the means of financing them.

2. Public hearings are conducted at least seven days before a scheduled "annual town meeting". At this public meeting the inhabitants of the town are presented the operating budget including revenue sharing funds. The citizens have a chance to suggest uses for revenue sharing money as well as to make oral or written comments on the entire budget including revenue sharing money.

3. The Town's annual meeting(budget hearing and enactment) is called at which time the inhabitants of the Town have the opportunity to ask questions about the entire proposed budget and the relationship and use of revenue sharing funds. After the budget hearings of each article have been voiced, the inhabitants of the Town legally enact the budget.

Encumbrances

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is NOT employed by the Town. However, Encumbrances, if any, outstanding at year end are reported as reservations of fund balances since they do not constitute expenditures or liabilities.

Investments

Investments are stated at cost or amortized cost, which approximates market.

Total Columns on Combined Statements - Overview

Total Columns on the Combined Statements - Overview are captioned Memorandum Only to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

Note 2: Receivable - Taxes

General Fund:	
1983 Real and Personal Property	81,993.33
1982 Personal Property	297.51
1983 Tax Liens	28,550.97
1981 Personal Property	180.48
1980 Personal Property	435.10
Prior Personal Property	5,223.44
Expired Tax Liens	6,502.62
Allowance for Doubtful	(14,414.71)
Total Taxes Receivable	108,768.74
Enterprise Fund-Sewer:	
1984 Uses Fees	2,545.00
1983 Liens	1,201.85
Expired Sewer Liens	193.26
Total	3,940.11

Note 3: Interfund Receivable and Payable

	Interfund Receivable	Interfund Payable
General Fund:		
Federal Revenue Sharing		1.73
Highway Block Grant	671.16	
Sewer Fund		78,010.72
Capital Project Fund	1,482.78	66,950.45
Total General Fund	2,153.94	144,962.90

Note 4: Schedule of General Long-Term Debts

Item No			Payment	Amount to be Provided For Principal	Amount to be Provided For Interest
1.	Old Bank Bldg Note:				
	Issued: August 4, 1982				
	Rate of Interest - 9.75%				
	Northeast Bank of Guilford				
	Original Amount	20,000.00			
	Paid to Date	10,000.00			
	Balance Payable	10,000.00			
	8-4-85		5,975.00	5,000.00	975.00
	8-4-86		5,487.50	5,000.00	487.50
	Total to be Provided		11,462.50	10,000.00	1,462.50
2.	Senior Citizen Housing Land Note:				
	Issued: December 19, 1984				
	Rate of Interest - 8.10%				
	Norstar Bank				
	Original Amount	13,500.00			
	Paid to Date	-0-			

Notes to Financial Statements Con't

		Payment	Amount to be Provided For Principal	Interest
Balance Payable	13,500.00			
12-19-85		5,593.50	4,500.00	1,093.50
12-19-86		5,229.00	4,500.00	729.00
12-19-87		4,864.50	4,500.00	364.50
Total to be Provided		15,687.00	13,500.00	2,187.00

3. Branns Mill Dam Note:
Issued: December 21, 1984
Rate of Interest - 8.4%
Norstar Bank

Original Amount	35,000.00			
Paid to Date	-0-			
Balance Payable	35,000.00			
12-21-85		11,690.00	8,750.00	2,940.00
12-21-86		10,955.00	8,750.00	2,205.00
12-21-87		10,220.00	8,750.00	1,470.00
12-21-88		9,485.00	8,750.00	735.00
Total to be Provided		42,350.00	35,000.00	7,350.00

4. Pine Grove Cemetery Land Note:
Issued: June 11, 1984
Rate of Interest: -0-
H. Martin French

Original Amount	4,000.00			
Paid to Date	-0-			
Balance Payable	4,000.00			
6-11-85		1,000.00	1,000.00	-0-
6-11-86		1,000.00	1,000.00	-0-
6-11-87		1,000.00	1,000.00	-0-
6-11-88		1,000.00	1,000.00	-0-
Total to be Provided		4,000.00	4,000.00	-0-

5. Road Paving Note:
Issued: November 1, 1984
Rate of Interest: 7.5%
Norstar Bank

Original Amount	40,000.00			
Paid to Date	-0-			
Balance Payable	40,000.00			
11-1-85		43,000.00	40,000.00	3,000.00
Total to be Provided		43,000.00	40,000.00	3,000.00

Total General Long-Term Debt 102,500.00

Note 5: Deferred Revenues

Property Taxes Deferred 38,069.00

Property taxes deferred represents a portion of taxes receivable that are considered to be collectible after 60 days from the close of the fiscal year.

Note 6: Litigation

There is no litigation pending with the Town of Dover-Foxcroft as of December 31, 1984.

Note 7: General Fund - Undesignated Fund Balance

The undesignated fund balance of $325,858.16 represents both cash and anticipated cash from current receivables. For cash-flow purposes, budgeting monies from this account for future appropriations should represent the cash portion of this account which is as follows:

Undesignated fund balance	325,858.16
Less: Current Receivables	80,750.57
Total Available for Future Appropriation	245,107.59

Note 8: Fees For Services

Town Clerk Fees	3,588.68
Fees and Permits	164.24
Registration Fees	9,023.00
Police Violations	81.00
Total	12,856.92

Note 9: Intergovernmental Revenues

General Fund	
Other Local Governments:	
Atkinson	2,000.00
State Government:	
Library Stipend	200.00
Revenue Sharing	129,525.39
Park Fees	1,020.23
Snowmobile Fees	2,490.00
Welfare	6,134.71
Veteran's Reimbursement	155.25
Tree Growth	3,207.48
Total General Fund	144,733.06
Special Revenue Fund	
Federal Government:	
Federal Revenue Sharing	96,646.00
State Government:	
Highway Block Grant	43,694.00
Total Special Revenue Fund	140,340.00

Note 10: Pension Plans and Employer Benefits

1. The Town participates on a state wide basis pension plan, operated by a central department of the State of Maine, wherein employees of many local governmental units are participants.

2. After the town's share of the employee contributions have been paid to the state, the town has no further liability to this system.

3. The Town contributed the following amounts for employee pension and other benefits:

Social Security	22,370.69
Maine State Retirement	12,021.26
Unemployment Compensation	1,421.37
Income Protection	1,418.46
Blue Cross/Blue Shield	35,147.23
Total	72,379.01

Town of Dover-Foxcroft, Maine
Special Revenue Funds
Statement of Revenues, Expenditures and
Changes in Fund Balance - Budget And Actual
For The Year Ended December 31, 1984

Statement A-3

	Federal Revenue Sharing			Highway Block Grant			Totals - Memorandum Only		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:									
Intergovernmental-Entitlements	93,639.00	96,646.00	3,007.00	43,694.00	43,694.00	-0-	137,333.00	140,340.00	3,007.00
Expenditures:									
General Government:									
Contractual	7,100.00	7,100.00					7,100.00	7,100.00	
Supplies and Materials	1,000.00	1,000.00					1,000.00	1,000.00	
Capital Outlay	9,300.00	9,300.00					9,300.00	9,300.00	
Protection:									
Supplies and Materials	1,200.00	1,200.00					1,200.00	1,200.00	
Street Lights	11,000.00	11,000.00					11,000.00	11,000.00	
Public Works:									
Snow Removal	13,000.00	13,000.00					13,000.00	13,000.00	
Tree Program	2,000.00	2,000.00					2,000.00	2,000.00	
Landfill	10,000.00	10,000.00					10,000.00	10,000.00	
Municipal Garage	4,839.00	4,839.00					4,839.00	4,839.00	
Culture and Recreation									
Beach	500.00	500.00					500.00	500.00	
Debt Service									
Old Bank Note	5,000.00	5,000.00					5,000.00	5,000.00	
Gravel Pit	5,000.00	5,000.00					5,000.00	5,000.00	
Cemeteries	3,700.00	3,700.00					3,700.00	3,700.00	
Total Expenditures	73,639.00	73,639.00	-0-				73,639.00	73,639.00	-0-
Excess of Revenues Over(Under) Expenditures	20,000.00	23,007.00	3,007.00	43,694.00	43,694.00	-0-	63,694.00	66,701.00	3,007.00
Other Financing Sources(Uses)									
Operating Transfers(Out)									
Capital Projects									
Protection	6,000.00	6,000.00					6,000.00	6,000.00	
Equipment Replacement	14,000.00	14,000.00					14,000.00	14,000.00	
Road Construction				43,694.00	43,694.00	-0-	43,694.00	43,694.00	
Total Other Uses	20,000.00	20,000.00	-0-	43,694.00	43,694.00	-0-	63,694.00	63,694.00	-0-
Excess of Revenues Over(Under) Expenditures and Other Uses	-0-	3,007.00	3,007.00	-0-	-0-	-0-	-0-	3,007.00	3,007.00
Fund Balances, January 1, 1984	-0-	(3,005.27)	(3,005.27)	-0-	(671.16)	(671.16)	-0-	(3,676.43)	(3,676.43)
Fund Balances, December 31, 1984	-0-	1.73	1.73	-0-	(671.16)	(671.16)	-0-	(669.43)	(669.43)

Town of Dover-Foxcroft, Maine
Statement of Property Valuation,
Assessment and Collection of Taxes
For The Year Ended December 31, 1984

Property Valuation			
Real Estate			53,719,480.
Personal Property			2,149,450.
Total Property Valuation			55,868,930.
Municipal Tax Rate			.0192
Assessments		Amount	Total
County Tax		40,537.50	2.45
Municipal Appropriations			
General Government	241,017.00		
Protection	147,772.00		
Public Works	453,391.00		
Social Services	34,730.00		
Culture and Recreation	29,287.00		
Cemeteries	22,200.00		
Debt Service	45,828.00		
Unclassified	42,975.00		
Total Municipal Appropriations		1,017,200.00	61.58
School Appropriation		594,216.83	35.97
Total Gross Appropriations		1,651,954.33	100.00
Less: Estimated Revenues/Deductions			
Special Revenue Funds-F.R.S.	93,639.00		
Special Rev. Funds-Highway Block	43,694.00		
Trust Funds-Cemetery	12,500.00		
General Fund Estimated Revenues:			
Excise Taxes	155,000.00		
Clerk Fees	3,200.00		
Fees And Permits	500.00		
Registration Fees	11,000.00		
Interest and Costs	10,000.00		
Police Violations	700.00		
Atkinson Landfill	2,000.00		
State-Revenue Sharing	114,076.73		
Park Sharing	850.00		
Snowmobile Fees	1,800.00		
Welfare	10,000.00		
Snow Removal-Airport	250.00		
Total Estimated Revenues	459,209.73		
Amount From General Fund Balance	140,000.00		
Total Allowable Deductions		599,209.73	
Amount Necessary to Raise Before Overlay		1,052,744.60	
Overlay		19,938.53	
Net Assessment For Commitment		1,072,683.13	
Total Taxes Assessed on All Property			1,072,683.13
Supplementals			2,050.34
Total			1,074,733.47
Taxes-Prior Years			137,236.53
Total			1,211,970.00
Less: Abatements		2,713.39	
Transfers		10,795.06	
Total Paid in 1984		1,104,107.52	
Allowance for Doubtful		(14,414.71)	1,103,201.26
Taxes Receivable, December 31, 1984 (As Per Exhibit 1)			108,768.74

Town of Dover-Foxcroft, Maine
Consolidated Statement of Departmental Operations
For The Year Ended December 31, 1984

	Designated 12-31-83	-----APPROPRIATIONS----- General Fund	Special Revenue Fund	Capital Projects Fund	Trust Fund	Total Available	Net Expended	Budget Over (Under)	"MEMO" Designated For Ensuing Year
General Government									
5010 Selectmen		8,940.00				8,940.00	7,205.66	1,734.34	2,125.00
5020 Salaries		81,594.00				81,594.00	79,831.56	1,762.44	
5050 Contractual		43,310.00	7,100.00			50,410.00	50,649.37	(239.37)	
5060 Supplies & Materials		4,450.00	1,000.00			5,450.00	7,365.75	(1,915.75)	
5120 Social Security		23,933.00				23,933.00	22,370.69	1,562.31	
5140 Me. State Retirement		12,191.00				12,191.00	12,021.26	169.74	
5150 Health Insurance		35,099.00				35,099.00	35,147.23	(48.23)	
5160 Unemployment Comp.	8,509.04	2,200.00				10,709.04	1,421.37	9,287.67	9,287.67
5170 Income Protection		1,200.00				1,200.00	1,418.46	(218.46)	
5180 Central Hall		10,700.00				10,700.00	11,506.16	(806.16)	
5190 Capital Outlay			9,300.00			9,300.00	9,367.49	(67.49)	
Total General Government	8,509.04	223,617.00	17,400.00			249,526.04	238,305.00	11,221.04	11,412.67
Protection									
5211 Salaries		73,822.00				73,822.00	74,549.56	(727.56)	
5212 Contractual		12,100.00				12,100.00	8,696.35	3,403.65	
5213 Supplies & Materials		6,700.00	1,200.00			7,900.00	9,980.22	(2,080.22)	
5230 Fire Protection		15,650.00				15,650.00	15,650.00		
5250 Street Lights		17,500.00	11,000.00			28,500.00	29,228.41	(728.41)	
5260 Traffic Lights		1,300.00				1,300.00	908.90	391.10	
5280 Emergency Preparedness	1,988.25	500.00				2,488.25		2,488.25	2,488.25
5290 Capital Outlay	4,224.00	2,000.00	6,000.00			12,224.00	13,706.78	(1,482.78)	(1,482.78)
Total Protection	6,212.25	129,572.00	18,200.00			153,984.25	152,720.22	1,264.03	1,005.47
Public Works									
5310 Salaries		164,984.00				164,984.00	158,250.84	6,733.16	
5330 Road Construction		19,000.00		43,694.00		62,694.00	103,186.59	(40,492.59)	
5350 Snow Removal		44,448.00	13,000.00			57,448.00	61,811.75	(4,363.75)	
5355 Senior Citizen Housing Proj.							13,500.00	(13,500.00)	
5360 Municipal Garage		62,526.00	4,839.00			67,365.00	56,569.28	10,795.72	
5353 Tree Growth		2,000.00	2,000.00			4,000.00	3,021.78	978.22	
5370 Airport	2,195.88	2,100.00				4,295.88	2,124.04	2,171.84	2,171.84
5380 Land Fill		10,800.00	10,000.00			20,800.00	18,106.81	2,693.19	2,693.19
5390 Capital Outlay	20,737.45	60,000.00	14,000.00			94,737.45	39,371.02	55,366.43	55,366.43
5320 Sewer Maintenance	15,216.68					15,216.68	8,790.10	6,426.58	6,426.58
Total Public Works	38,150.01	365,858.00	43,839.00	43,694.00		491,541.01	464,732.21	26,808.80	66,658.04
Social Services									
5450 Welfare		27,000.00				27,000.00	18,824.31	8,175.69	
5470 Community Services		7,730.00				7,730.00	7,157.00	573.00	
Total Social Services		34,730.00				34,730.00	25,981.31	8,748.69	

Culture & Recreation								
5510 YMCA		16,000.00			16,000.00	16,000.00		
5550 Skating Rink		3,000.00			3,000.00	1,957.42	1,042.58	
5560 Snowmobile Trails		867.00			867.00	867.00		
5600 Beach		3,420.00	500.00		3,920.00	2,607.69	1,312.31	
5610 Scout Hall		300.00			300.00	257.02	42.98	
5620 Fairs, Funds		700.00			700.00	1,296.77	(596.77)	
5870 Old Bank Building	1,735.70				1,735.70	3,839.52	(2,103.82)	(2,103.82)
5650 4th of July		2,000.00			2,000.00	2,000.00		
5660 Town Clock		2,500.00			2,500.00	2,500.00		
Total Culture & Recreation	1,735.70	28,787.00	500.00		31,022.70	31,325.42	(302.72)	(2,103.82)
Cemeteries								
5710 Cemeteries		18,500.00	3,700.00		22,200.00	22,034.10	165.90	
Intergovernmental								
5840 County Tax		40,537.50			40,537.50	40,537.50		
6010 Education-MSAD #68		594,216.83			594,216.83	594,216.83		
Total Intergovernmental		634,754.33			634,754.33	634,754.33		
Debt Service								
5930 Old Bank Building-Prin.			5,000.00		5,000.00	5,000.00		
Old Bank Building-Int.		1,462.00			1,462.00	1,462.49	(.49)	
5960 Gravel Pit			5,000.00		5,000.00	5,000.00		
5950 T.A. Note-Interest		33,366.00			33,366.00	26,142.57	7,223.43	
5970 Cemetery Land-French		1,000.00			1,000.00	1,000.00		
Total Debt Service		35,828.00	10,000.00		45,828.00	38,605.06	7,222.94	
Unclassified								
5810 Contingency/Abatements		5,875.00			5,875.00	7,346.46	(1,471.46)	
5850 Promotion & Development		2,500.00			2,500.00		2,500.00	2,500.00
5860 Library		24,600.00			24,600.00	24,800.00	(200.00)	
5920 Tax Discounts Allowed		10,000.00			10,000.00	10,475.61	(475.61)	
5940 Brann's Mill Dam						36,000.00	(36,000.00)	
Total Unclassified		42,975.00			42,975.00	78,622.07	(35,647.07)	2,500.00
Totals For All Funds	54,607.00	1,514,621.33	93,639.00	43,694.00	1,706,561.33	1,687,079.72	19,481.61	79,472.46

Town of Dover-Foxcroft, Maine
General Fund
Statement of Cash Receipts and Disbursements
For The Year Ended December 31, 1984

General Fund-Cash Accounts			
Office Cash		150.00	
Cash on Deposit		182,859.54	183,009.54
Plus: Receipts			
Property Taxes	1,039,496.12		
Tax Liens	64,611.40		
Interest and Cost on Taxes & Liens	9,659.48		
Excise and Boat Taxes	184,502.98	1,298,269.98	
Interest Earned on Investments		55,732.97	
Fees For Service:			
Clerk Fees	3,588.78		
Dog Fees	400.00		
Fees and Permits	559.50		
Registration Fees	9,023.00		
Police Violations	81.00		
Rentals	6,297.70		
Miscellaneous	1,414.33	21,364.31	
Intergovernmental:			
Atkinson Landfill	2,000.00		
State of Maine:			
Revenue Sharing	126,013.77		
Service Payments	155.25		
Park Sharing	1,020.23		
Snowmobile Fees	2,490.00		
Welfare	6,134.71		
Library Stipend	200.00		
Tree Growth	3,207.48	141,221.44	
Intrafund Activity:			
Sales Taxes Payable	43,560.64		
Registration Fees	194,749.92		
Payroll Deductions	103,720.56	342,031.12	
Intrafund Activity:			
Federal Revenue Sharing	96,646.00		
Highway Block Grant	42,643.28		
Trust Funds	15,239.00		
Sewer Fund	42,613.28	197,141.56	
Loan Proceeds		88,500.00	
Sale of Town Property		9,605.00	
Tax Anticipation Note		600,000.00	
Direct Credits to Expenditures		19,300.13	
Investment Account Transfers		1,946,500.00	
Total Receipts			4,719,666.51
Total Available			4,902,676.05
Less: Expenditures			
Departmental Expenditures		1,705,186.79	
Intrafund Activity			
Dog Fees	794.71		
Vouchers Payable	9,887.92		
Sales Taxes Payable	43,576.14		
Registration Fees	194,743.50		
Payroll Deductions	102,965.41	351,967.68	
Tax Anticipation Note		600,000.00	
Investment Account Transfers		2,090,000.00	
Total Disbursements			4,747,154.47
General Fund Cash Accounts 12-31-84			
Office Cash		150.00	
Cash on Deposit		155,371.58	155,521.58

Town of Dover-Foxcroft, Maine
Comparative Balance Sheet - Trust Funds

Assets	December 31, 1984		December 31, 1983	
Trust Fund Checking-Merrill				
Mayo Memorial Hospital				
Edward J. Mayo-Endowment	8,725.78		7,469.16	
Edward J. Mayo-Free Bed	2,803.77		2,105.99	
Kathreen Paine-Free Bed	416.74		389.02	
George & Rosie Ronco Fund	2,599.29		1,678.04	
S. D. Atwood-Free Bed	6,243.29		5,350.76	
Ernest W. Genther Fund	1,923.09		1,000.67	
Thompson Free Library				
Eugene Favor Fund	647.71		665.79	
Frank E. Guernsey Fund	483.06		453.60	
E. A. Thompson Fund	453.12		425.73	
Barbara Goodwin Book Fund	105.56			
Special Funds				
George Babson Loan Fund	21,645.16		19,712.48	
Victor & Laura Warren-Schol	125.23		456.53	
Victor & Laura Warren-Home	7,734.06		4,537.30	
Henry Spaulding Fund	58.50		58.50	
Total	53,964.36		44,303.57	
Less-Due From Mayo Memorial General Hospital Fund	(29,572.56)		(16,776.13)	
Total Trust Fund Checking		24,391.80		27,527.44
Merrill Trust Co.-Agency Accounts				
Mayo Memorial Hospital				
Edward J. Mayo-Endowment	17,406.17		17,322.09	
Edward J. Mayo-Free Bed	10,304.68		10,304.68	
Kathreen Paine-Free Bed	355.00		355.00	
George & Rosie Ronco Fund	7,075.95		7,075.95	
S. D. Atwood-Free Bed Fund	9,981.74		9,961.10	
Ernest W. Genther Fund	7,091.06		7,091.06	
Thompson Free Library				
Eugene S. Favor Fund	22,885.75		22,815.67	
Frank E. Guernsey Fund	11,267.78		11,267.78	
E. A. Thompson Fund	9,491.61		9,491.61	
Special Funds				
George J. Babson Loan Fund	6,773.12		6,000.44	
Victor & Laura Warren-Schol.	5,286.00		5,286.00	
Victor & Laura Warren-Home	145,581.84	253,500.70	144,869.84	251,841.22
Time Deposits - Merrill Trust				
Special Funds				
Guy M. Buck-Education Fund				2,902.80

Fund Balances	December 31, 1984		December 31 1983	
Mayo Memorial Hospital				
Expendable Balances				
Edward J. Mayo-Endowment	8,725.78		7,469.16	
Edward J. Mayo-Free Bed	2,803.77		2,105.99	
Kathreen Paine-Free Bed	416.74		389.02	
Geo. & Rosie Ronco Fund	2,599.29		1,678.04	
S. D. Atwood-Free Bed	6,243.29		5,350.76	
Ernest W. Genther Fund	1,923.09		1,000.67	
B. Gellerson Hosp. Fund	245.84		140.12	
Nellie Levensalor Fund	2,598.97		2,039.01	
Sara L. Sanders Fund	845.73		449.91	
Melvin S. Blethen Fund	1,280.50		861.16	
Harry E. Sevenance Fund	609.68		338.17	
Arthur Gilman Fund	1,611.22		1,050.22	
Eva Gilman Fund	1,394.65		852.04	
General Hospital Funds	21,897.58	53,196.13	19,881.79	41,633.06
Principal Balances				
Edward J. Mayo-Endowment	17,406.17		17,322.09	
Edward J. Mayo-Free Bed	10,304.68		10,304.68	
Kathreen Paine-Free Bed	355.00		355.00	
Geo & Rosie Ronco Fund	7,075.95		7,075.95	
S. D. Atwood-Free Bed	9,981.74		9,961.10	
Ernest W. Genther Fund	7,091.06		7,091.06	
B. Gellerson Hosp. Fund	1,000.00		1,000.00	
Nellie Levensalor Fund	4,000.00		4,000.00	
Sara L. Sanders Fund	3,818.96		3,818.96	
Melvin S. Blethen Fund	3,661.39		3,661.39	
Harry E. Severance Fund	2,590.00		2,590.00	
Arthur Gilman Fund	5,000.00		5,000.00	
Eva Gilman Fund	5,000.00		5,000.00	
General Hospital Funds	255,023.88	332,308.83	255,000.01	332,180.24
Thompson Free Library				
Expendable Balances				
Eugene S. Favor Fund	647.71		665.79	
Frank E. Guernsey Fund	483.06		453.60	
E. A. Thompson Fund	453.12		425.73	
Eva Gilman Fund	113.00		23.19	
B. Goodwin Book Fund	105.56	1,802.45		1,568.31
Principal Balances				
Eugene S. Favor Fund	22,885.75		22,815.67	
Frank E. Guernsey Fund	11,267.78		11,267.78	
E. A. Thompson Fund	9,491.61		9,491.61	
Eva Gilman Fund	5,000.00		5,000.00	
B. Goodwin Book Fund	2,000.00	50,645.14	2,000.00	50,575.06

Comparative Balance Sheet - Trust Funds Con't

	December 31, 1984		December 31, 1983	
Time Deposits - Bangor Savings				
Mayo Memorial Hospital				
B. Gellerson Hosp. Fund	1,245.84		1,140.12	
Nellie Levensalor Fund	6,598.97		6,039.01	
Sara L. Sanders Fund	4,664.69		4,268.87	
Melvin S. Blethen Fund	4,941.89		4,522.55	
Harry E. Severance Fund	3,199.68		2,928.17	
Arthur Gilman Fund	6,611.22		6,050.22	
Eva Gilman Fund	6,394.65		5,852.04	
General Hospital Fund	47,140.01		30,330.92	
Thompson Free Library				
Eva Gilman Fund	5,113.00		5,023.19	
Barbara Goodwin Book Fund	2,000.00		2,000.00	
Special Funds				
George Babson Loan Fund	3,797.23		3,475.02	
Ambulance Fund	4,218.23		3,860.29	
Guy M. Buck-Education Fund	3,169.39			
Henry N. Spaulding Fund	21,057.10		19,339.00	
Ministerial & School	5,994.23		5,485.58	
Flora Mayo-Rent Subsidy	3,830.98		3,505.90	
Mary E. Page Fund	1,911.83		1,749.60	
Cemetery Perpetual Care				
General Cemetery Fund	10,643.15	142,532.09	5,756.64	111,327.12
Certificate of Deposits - Bangor Savings				
Mayo Memorial Hospital				
General Hospital Funds	259,354.01		259,354.01	
Cemetery Perpetual Care				
General Cemetery Funds		259,354.01	13,571.15	272,925.16
Cert. of Deposit - Skowhegan Savings				
Cemetery Perpetual Care				
General Cemetery Funds		163,195.83		144,751.68
U.S. Treasury Notes				
Special Funds				
Flora Mayo-Rent Subsidy		53,568.58		50,000.00
Notes & Accounts Receivable				
Special Funds				
George Babson Loan Fund	7,700.00	7,700.00	8,860.00	8,860.00
Total Assets		904,243.01		870,135.42

	December 31, 1984		December 31, 1983	
Special Funds				
Expendable Balances				
Geo J. Babson Loan Fund	772.68			
Ambulance Fund	4,218.23		3,860.29	
Guy M. Buck Educ. Fund	2,169.39		1,902.80	
Victor & Laura Warren-Sch.	426.23		757.53	
Vic & Laura Warren-Home	8,021.56		4,824.80	
Henry N. Spaulding Fund	16,169.26		14,451.16	
Ministerial & School	3,391.98		2,883.33	
Flora Mayo-Rent Subsidy	57,399.56		53,505.90	
Mary E. Page Fund	268.46	92,837.35	106.23	82,292.04
Principal Balances				
Geo Babson Loan Fund	39,142.83		38,047.94	
Guy M. Buck-Educ. Fund	1,000.00		1,000.00	
Victor & Laura Warren-Sch.	4,985.00		4,985.00	
Vic & Laura Warren-Home	145,294.34		144,582.34	
Henry N. Spaulding Fund	4,946.34		4,946.34	
Ministerial & School	2,602.25		2,602.25	
Mary E. Page Fund	1,643.37	199,614.13	1,643.37	197,807.24
Cemetery Perpetual Care				
Expendable	35,589.41		23,073.86	
Due to General Fund		35,589.41	2,756.04	25,829.90
Principal	138,249.57	138,249.57	138,249.57	138,249.57
Total Fund Balance		904,243.01		870,135.42

Town of Dover-Foxcroft, Maine
Summary of Trust Fund Resources and Activities
For Year Ended December 31, 1984

	Balances December 31, 1983		1984 Additions		1984 Reductions		Balances December 31 1984		Fund Carrying Value 12-31-84
	Expendable	Principal	Expendable	Principal	Expendable	Principal	Expendable	Principal	
Mayo Memorial Hospital									
Edward J. Mayo-Endowment Fund									26,131.95
Merrill Trust Co.-Agency-0009		17,322.09		84.08				17,406.17	
Trust Fund Demand Deposit	7,469.16		1,340.70		84.08		8,725.78		
Edward J. Mayo-Free Bed Fund									13,108.45
Merrill Trust Co.-Agency-0026		10,304.68						10,304.68	
Trust Fund Demand Deposit	2,105.99		697.78				2,803.77		
Kathreen Paine-Free Bed Fund									771.74
Merrill Trust Co.-Agency-0030		355.00						355.00	
Trust Fund Demand Deposit	389.02		27.72				416.74		
George L. And Rosie E. Ranco Fund									9,675.24
Merrill Trust Co.-Agency-0010		7,075.95						7,075.95	
Trust Fund Demand Deposit	1,678.04		921.25				2,599.29		
S. D. Atwood-Free Bed Fund									16,225.03
Merrill Trust Co.-Agency-0047		9,961.10		20.64				9,981.74	
Trust Fund Demand Deposit	5,350.76		913.17		20.64		6,243.29		
Ernest W. Genther Fund									9,014.15
Merrill Trust Co.-Agency-0050		7,091.06						7,091.06	
Trust Fund Demand Deposit	1,000.67		922.42				1,923.09		
Beatrice Gellerson Hospital Fund									
Bangor Savings #05-53-50836	140.12	1,000.00	105.72				245.84	1,000.00	1,245.84
Nellie Levensalor Fund									
Bangor Savings #05-53-50837	2,039.01	4,000.00	559.96				2,598.97	4,000.00	6,598.97
Sara L. Sanders Fund									
Bangor Savings #05-53-50838	449.91	3,818.96	395.82				845.73	3,818.96	4,664.69
Melvin S. Blethen Fund									
Bangor Savings #05-53-50839	861.16	3,661.39	419.34				1,280.50	3,661.39	4,941.89
Harry E. Severance Fund									
Bangor Savings #05-53-50840	338.17	2,590.00	271.51				609.68	2,590.00	3,199.68
Arthur Gilman Fund									
Bangor Savings #05-53-50841	1,050.22	5,000.00	561.00				1,611.22	5,000.00	6,611.22
Eva Gilman Fund									
Bangor Savings #05-53-50842	852.04	5,000.00	542.61				1,394.65	5,000.00	6,394.65

Summary of Trust Fund Resources & Activities Con't

	Balances December 31, 1983		1984 Additions		1984 Reductions		Balances December 31, 1984		Fund Carrying Value
	Expendable	Principal	Expendable	Principal	Expendable	Principal	Expendable	Principal	12-31-84
Mayo Memorial-General Hospital Fund									
Bangor Savings - CD #60206		101,906.04		9,894.70		9,894.70		101,906.04	101,906.04
Bangor Savings - CD #60232		15,050.00		1,460.27		1,460.27		15,050.00	15,050.00
Bangor Savings - CD #60217		30,712.72		2,982.19		2,982.19		30,712.72	30,712.72
Bangor Savings - CD #64392		11,685.25		1,147.13		1,147.13		11,685.25	11,685.25
Due To Trust Fund-Demand Deposit		(16,776.13)		13,507.91		26,304.34		(29,572.56)	(29,572.56)
Bangor Savings - CD #48971		100,000.00		9,570.54		9,570.54		100,000.00	100,000.00
Bangor Savings - CD #05-40-37362		30,330.92		29,155.71		12,346.62		47,140.01	47,140.01
Total Mayo Memorial-General Fund	INCL.	272,908.80		67,718.45		63,705.79	INCL.	276,921.46	276,921.46
Totals - Mayo Memorial Hospital	23,724.27	350,089.03	7,679.00	67,823.17	104.72	63,705.79	31,298.55	354,206.41	385,504.96
Thompson Free Library									
Eugene S. Favor Fund									23,533.46
Merrill Trust Co.-Agency-0021		22,815.67		70.08				22,885.75	
Trust Fund Demand Deposit	665.79		1,914.90		1,932.98		647.71		
Frank E. Guernsey Fund									11,750.84
Merrill Trust Co.-Agency-0013		11,267.78						11,267.78	
Trust Fund Demand Deposit	453.60		1,798.82		1,769.36		483.06		
E. A. Thompson Fund									9,944.73
Merrill Trust Co.-Agency-0032		9,491.61						9,491.61	
Trust Fund Demand Deposit	425.73		1,453.03		1,425.64		453.12		
Eva Gilman Fund									
Bangor Savings #05-53-50843	23.19	5,000.00	465.76		375.95		113.00	5,000.00	5,113.00
Marion Morrison Trust			10,417.05		10,417.05				
Barbara Goodwin Book Fund									2,105.56
Bangor Savings #42671		2,000.00	225.27		225.27			2,000.00	
Trust Fund Demand Deposit			105.56				105.56		
Totals - Thompson Free Library	1,568.31	50,575.06	16,380.39	70.08	16,146.25		1,802.45	50,645.14	52,447.59
Special Funds									
George J. Babson Loan Fund									
Merrill Trust Co.-Agency-0022		6,000.44	772.68				772.68	6,000.44	6,773.12
Notes Receivable		8,860.00		500.00		1,660.00		7,700.00	7,700.00
Bangor Savings #05-53-50845		3,475.02		322.21				3,797.23	3,797.23
Trust Fund Demand Deposit		19,712.48		2,432.68		500.00		21,645.16	21,645.16
Ambulance Fund									
Bangor Savings #05-53-50844	3,860.29		357.94				4,218.23		4,218.23

Guy M. Buck Education Fund									
Bangor Savings #05-53-50850	1,902.80	1,000.00	266.59				2,169.39	1,000.00	3,169.39
Victor L. & Laura A. Warren - Scholastic									5,411.23
Merrill Trust Co.-Agency-0641	301.00	4,985.00					301.00	4,985.00	
Trust Fund Demand Deposit	456.53		240.00		571.30		125.23		
Victor L. & Laura A. Warren - Warren Home									153,315.90
Merrill Trust Co.-Agency-0642	287.50	144,582.34		712.00			287.50	145,294.34	
Trust Fund Demand Deposit	4,537.30		16,134.06		12,937.30		7,734.06		
Henry N. Spaulding Fund									21,115.60
Bangor Savings #05-53-50846	14,392.66	4,946.34	1,718.10				16,110.76	4,946.34	
Trust Fund Demand Deposit	58.50						58.50		
Ministerial and School									
Bangor Savings #05-53-50847	2,883.33	2,602.25	508.65				3,391.98	2,602.25	5,994.23
Flora Mayo-Rent Subsidy									
Bangor Savings #05-53-50848	3,505.90		325.08				3,830.98		3,830.98
U.S. Treasury Notes #680/#684	50,000.00		10,506.08		6,937.50		53,568.58		53,568.58
Mary E. Page Fund									
Bangor Savings #05-53-50849	106.23	1,643.37	162.23				268.46	1,643.37	1,911.83
Totals - Special Funds	82,292.04	197,807.24	30,991.41	3,966.89	20,446.10	2,160.00	92,837.35	199,614.13	292,451.48
Cemetery Perpetual Care									
Bangor Savings - CD #42676	13,571.15		545.46		14,116.61		-0-		
Bangor Savings #05-40-71935	781.64	4,975.00	636.51	4,600.00	350.00		5,668.15	4,975.00	10,643.15
Trust Fund Demand Deposit			200.00	4,600.00	200.00	4,600.00			
Skowhegan Savings - CD #70284	11,477.11	133,274.57	30,944.15		12,500.00		29,921.26	133,274.57	163,195.83
Totals - Cemetery Perpetual Care	25,829.90	138,249.57	32,326.12	9,200.00	27,166.61	4,600.00	35,589.41	138,249.57	173,838.98
Totals - All Trust Funds	133,414.52	736,720.90	87,376.92	81,060.14	63,887.69	70,441.78	161,503.75	742,739.26	904,243.01

Town of Dover-Foxcroft, Maine
Fiduciary Fund - Expendable Trust Funds
Combined Statement of Revenues, Expenditures and Changes
In Fund Balance For The Year Ended December 31, 1984

	Mayo Memorial Hospital	Thompson Free Library	Special Trust Funds	Cemetery Pertetual Care	Totals Memorandum Only 12-31-84	12-31-83
Revenues:						
Floral Reimbursements				2,739.00	2,739.00	3,281.00
Expenditures:						
Welfare			19,874.80		19,874.80	21,293.04
Intergovernmental-Education			571.30		571.30	231.00
Health	25,119.04				25,119.04	21,068.15
Unclassified-Library		16,076.17			16,076.17	15,625.89
Total Expenditures	25,119.04	16,076.17	20,446.10	-0-	61,641.31	58,218.08
Excess of Revenues Over(Under) Expenditures	(25,119.04)	(16,076.17)	(20,446.10)	2,739.00	(58,902.31)	(54,937.08)
Other Sources and (Uses)						
Transfer From Non-Expendable Trust	36,682.11	16,310.31	19,898.71	22,252.54	95,143.67	91,844.30
Transfer to General Fund				(12,500.00)	(12,500.00)	(17,900.00)
Total Other Sources and Uses	36,682.11	16,310.31	19,898.71	9,752.54	82,643.67	73,944.30
Excess of Revenues and Sources Over(Under) Expenditures and Uses	11,563.07	234.14	(547.39)	12,491.54	23,741.36	19,007.22
Fund Balances, January 1, 1984	41,633.06	1,568.31	93,384.74	23,073.86	159,659.97	140,652.75
Fund Balances, December 31, 1984	53,196.13	1,802.45	92,837.35	35,565.40	183,401.33	159,659.97

Additions To Cemetery Trust Funds "1984"

Barrasso, Joseph & Gail	Pine Grove Cemetery, Lot "H"	$300.00
Bradbury, Francis W.	Pine Grove Cemetery, Lot "E1"	150.00
Bridges, Harry & Mildred	Poole Yard, Lot 54	375.00
Campbell, Kenneth Lot	Gray Cemetery, Lot 9	400.00**
Dean, Leo M.	Rural Grove, East, Lot 12	150.00
Ingerson, Earle E. & Thelma	Rural Grove, East, Lot 12	150.00
Knight, Raymond & Arlene	Pine Grove Cemetery, Lot 86A	600.00
Lovejoy, Paul R.	Poole Yard, Lot 54	150.00
Mayhew, Avis	Rural Grove, East, Lot 85	225.00
Patterson, Joseph	Rural Grove, East, Lot 13	150.00
Reamer, Allen W.	Pine Grove Cemetery, Lot 96	600.00
Robinson, Merton E. & Margaret	Poole Yard, Lot 1	450.00
Shank, Robert	Pine Grove Cemetery, Lot "A"	600.00
Tucker, Willis & Priscilla	Pine Grove Cemetery, Lot "H"	150.00
Wright, Constance & Calvin	Pine Grove Cemetery, Lot 94 "A"	150.00
	TOTAL:	$4,600.00

**Funds added to Original Amounts

Abatements and Supplements

DECEMBER 31, 1984

SUPPLEMENTS: $ 2,050.34

ABATEMENTS:

NAME	REASON	LOCATION	ABATED AMOUNT	AMOUNT OF TAX
AT & T Inf. System	Double Taxed	Acct. No.13970	$ 45,900	$ 881.28
Joseph Barrasso	Overvalued	Map 2, Lot 12	700	13.44
Joseph Barrasso	Overvalued	Map 2, Lot 15	200	3.84
Ralph Chapman	Taxed Boat	Map 40, Lot 55	400	7.68
William Macomber	Incorrect Account	Map 37, Lot 57	2,200	42.24
NCR Corp.	Sold prior to 4/1	Acct. No.16730	1,800	34.56
Donald Parsons	Sold prior to 4/1	Map 3, Lot 32	8,050	154.56
State Street Bank	Sold to tax-exempt organization	Map 11, Lot 44	51,500	999.10**
		Map 34, Lot 1A	2,580	50.05**
George Tarr	Double Taxed	Map 1, Lot 2C	26,800	519.92**
Alton Wentworth	Taxed Boat	Map 40, Lot 248	350	6.72
			TOTAL:	$2,713.39

**1983 Tax Abatements

1984 Taxes Receivable

DECEMBER 31, 1984

RESIDENT NAME	REAL ESTATE	PERSONAL	TOTAL
Ancell, Judith	$ 389.15		$ 389.15
Arno, Stephen & Pamela	449.25		449.25
Babin, Wilfred	86.78		86.78
Babin, Wilfred	70.85		70.85
Baird, Bruce	218.88		218.88
Becraft, Dorothy	422.21		422.21
Belote, Lee D.	585.79		585.79
Bennett, Jonathan	495.55		495.55
Berube, Barbara	298.56		298.56
Bigelow, Donna	396.86		396.86
Billington, Lillian	368.64		368.64
Blanchard, Carol	445.82		455.82
Blethen, Richard	241.92		241.92
Blockler, Nathan R.	324.48		324.48
Boisvert, Bradley & Debra	396.48		396.48
Boone, William	245.76		245.76
Boone, William	17.28		17.28
*Bouley, Franklin	59.52		59.52
*Bouley, Franklin	59.52		59.52
*Bouley, Franklin	41.12		41.12
Bouley, George & Catherine	105.85		105.87
Bouley, George	88.32		88.32
Bragdon, Virginia	1,280.64	$ 30.72	1,311.36
Bray, Doris	581.57		581.57
Briggs, Joel & Tracy	739.20		739.20
Brooks, Mildred	232.32		232.32
Brown, Percy	111.36		111.36
Byron, John C.	140.16		140.16
Carter, Marise & Dick	266.88		266.88
Carter, Marise & Dick	42.24		42.24
Cates, Linwood	44.88		44.88
Chambers, David P.	395.52		395.52
Chambers, Freida	165.12		165.12
Chambers, Gary	34.56		34.56
Chambers, Jeffrey	57.60		57.60
Chambers, Merritt	144.00		144.00
Chambers, Merritt	144.00		144.00
Chambers, Orman	72.96		72.96
Chambers, Pat & Dick	464.83		464.83
Chase, Ann M.	501.12		501.12
Clickner, Joann L.	512.64		512.64
Cochran, Ralph W.		38.40	38.40
Colbry, Rebecca	683.52		683.52

Cook, Paul & Barbara	151.68		151.68
Cookson, Larry	485.76	38.40	524.16
Corbin, Roland	157.44		157.44
Crocker, Hiram	114.43		114.43
Cumming, Daniel & Carolyn	1,361.28	96.00	1,457.28
Cumming, Daniel & Carolyn	401.28		401.28
Cunningham, Jerrold & Pat	195.36		195.36
Currier, Francis C.	320.64		320.64
Curtis, Arnold	468.86		468.86
Davis, Nathanial	324.48		324.48
Dinkins, Paul	51.84		51.84
Doore, Paul	86.40		86.40
Dow, Albert	42.24		42.24
Dow, Albert	432.00		432.00
Dow, Ralph Elmer	612.48		612.48
Drake, Bruce & Marie Est.	119.04		119.04
Drake, Marie Est.	19.20		19.20
Drake, Frank	343.68		343.68
Drake, Frank	23.04		23.04
*Drinkwater, James & Penny	277.44		277.44
Dulac, Merle	247.68		247.68
Dutton, Lois P.	376.51		376.51
Dyer, George E.	274.52		274.52
Edgerly, Charles E.	98.21		98.21
Emery, Warren	221.57		221.57
Engstrom, Floyd	413.76		413.76
Engstrom, Ronald	372.48		372.48
Estes, Gerald	259.83		259.83
Family Fun Center		34.56	34.56
Farmer, Elma	1,877.76		1,877.76
Farmer, Elma	48.00		48.00
Forrest, George	292.80		292.80
Freese, Chester	230.40	7.68	238.08
French, John	614.21		614.21
Getchell, Belle Est.	103.68		103.68
Grant, Jeffrey & Janet	526.85		526.85
Grant, Stephen C.	458.88		458.88
Green, Kenneth L.	336.00		336.00
Greene, Thelma	113.20		113.20
Hagelin, Carol & Burton	810.24		810.24
Hall, Daniel	140.16		140.16
Hall, Daniel R.	458.88		458.88
Harvey, Glen	505.73		505.73
Hastings, Frederick	457.92		457.92
Hatch, Dana P.	779.52		779.52
Hathorn, H. Randall	309.12		309.12
Hesketh, Wilfred	8.96		8.96
*Hews, Richard	60.18		60.18

Higgins, Lawrence E., Jr.	119.30		119.30
Hobbs, Arthur	263.04		263.04
Hobbs, Arthur	15.36		15.36
Hurd, Daniel O.	1,497.22		1,497.22
Hurd, Daniel O.	249.60		249.60
Hurd, Daniel O.	1,397.76	105.60	1,503.36
Hurd, Daniel O.	166.08		166.08
Hurd, Daniel O.	43.20		43.20
Hurd, Daniel O.	366.72		366.72
Hurd, Daniel O.	389.76		389.76
Hutchinson, Michael	312.32		312.32
Jack, Howard	126.72		126.72
Jackson, Robert	264.96		264.96
Jackson, Robert	102.14		102.14
Johnson, Randall	194.07		194.07
Jones, Carroll	366.72		366.72
Jordan, Jeffrey	278.40		278.40
Kerwin, Nancy	382.08		382.08
King, Ernest & Deborah	323.63		323.63
King, John & Irene	8.80		8.80
King, John & Irene	144.00		144.00
King, John & Irene	28.80		28.80
King, Irene	38.40		38.40
Kolashuk, Gregory	266.88		266.88
Leblanc, Russell	287.81		287.81
Lamson, Norman E.	213.12		213.12
Leland, Harvey	496.13		496.13
Levasseur, Mark	111.28		111.28
Lewis, Ralph E.	382.19		382.19
Lord, Roy, Jr.	363.15		363.15
*Mackie, Richard W.	432.19		432.19
Macomber, Jeffrey	599.04		599.04
Manuel, Roy & Rebecca	487.10		487.10
Markatos, Terry	592.68		592.68
Merck, Judith	48.00		48.00
Merck, Judith	538.75		538.75
Merck, Judith	230.40		230.40
Merck, Judith	249.60		249.60
Merck, Judith C.	103.68		103.68
Merck, Judith C.	48.00		48.00
Merrill, Barbara	95.42		95.42
Merrill, Gerald & Dianne	154.39		154.39
Merrill, Timothy	574.08	48.00	622.08
Michalski, William	76.80		76.80
Michalski, William & Pat	401.86		401.86
Michaud, Francis	321.98		321.98
Michaud, Joseph	479.23		479.23
Murray, Kim	157.44		157.44

McGill, Terrance	568.70		568.70
McInnis, Terrance	401.28		401.28
Neal, Linwood	5.76		5.76
Neal, Linwood	108.72		108.72
Nicholas, Eugene & Grace	100.00		100.00
Nicholas, Hartley	304.32		304.32
Nicholas, Hartley & Linda	467.52		467.52
Nickerson, Austin	585.60		585.60
Nickerson, Larry	451.20		451.20
North Country Cobbler		28.80	28.80
Nutt, Gordon	326.40	38.40	364.80
Nutter, Mark	513.82		513.82
Patten, Irving	1,630.08	123.84	1,753.92
Patten, Irving	172.80		172.80
Patten, Irving	228.86		228.86
Patten, Irving	414.72		414.72
Patten, Irving	357.12		357.12
Patten, Irving	225.60		225.60
Peabody, Mark & Bonnie	593.28		593.28
Peterson, Russell	218.08		218.08
Phinney, Wayne	508.03		508.03
Pinkerton, James A., Jr.	113.28		113.28
Plummer, Jack & Brenda	155.52		155.52
Preble, Larry	344.83		344.83
Pullyard, Randall	562.56		562.56
Raymond, Carrie	76.80		76.80
*Richards, Robert & Linda	157.44		157.44
Richardson, Terry	556.61		556.61
Ricker, Brian	371.33		371.33
Rideout, Roger	153.60		153.60
Robichaud, Anita	148.03		148.03
Robinson, Gordon	303.42		303.42
Salley, Amasa, Sr.	506.88		506.88
Salley, Amasa, Sr.	174.72		174.72
Salley, Amasa, Jr.	506.56		506.56
Saulmer, David	376.32		376.32
Saunders, Alton	437.76		437.76
Schmand, Richard	758.59		758.59
Schmand, Rory	44.16		44.16
Schnoer, John & Norma	76.80		76.80
Sergerson, Tom	614.40		614.40
Shedd, Hollis	374.21		374.21
Shorey, Merle	201.36		201.36
Smith, Betty M.	119.04		119.04
Smith, Brian	481.92		481.92
Smith, Harold	28.80		28.80
Smith, Melvin	152.64		152.64
Smokey's Pizza		103.68	103.68

Stephens, Raymond & Cathy	321.02		321.02
Stevens, Floyd P.	13.75		13.75
Stevens, Gary	76.61		76.61
Stuart, William & Anita	360.19		360.19
Tarr, George	533.76		533.76
Taylor, Charles		46.08	46.08
Taylor, Scott A.	575.81		575.81
Thomas, Gerald	840.00		840.00
Thomas, Russell	439.68	38.40	478.08
Thurlow, David & Eva	76.80		76.80
Tucker, Richard A.	305.28		305.28
Tumosa, Clifford H.	456.96		456.96
Tumosa, Clifford H.	120.00		120.00
Vieira, John	184.90		184.90
Wells, Thomas & Dawn	382.08		382.08
Wheaton, Betty Jane	393.06		393.06
Whitney, Larry & Lebra	633.60		633.60
Wilcox, Robert L.	363.86		363.86
Willey, Patricia	378.24		378.24
Williams, Daniel & Cynthia	357.12		357.12
Withee, John & Leslie	31.10		31.10
Zimmerman, John S.	575.23		575.23
NON-RESIDENT:			
Anderson, Andrew	309.12		309.12
Anderson, Joseph W.	141.12		141.12
Anderson, Joseph W.	49.92		49.92
Badeau, Guy	115.20		115.20
Barber, Deborah A.	481.92		481.92
Bennett, Sharon P.	216.96		216.96
Bent, Brian	490.75		490.75
Berryman, Chas. & Carver, Fern	458.88		458.88
Clark, Roger L.	37.82		37.82
Coffin, Raymond N.	390.53		390.53
Coffin, Ruth I.	261.12		261.12
Cole, James & Donna	341.76		341.76
*Cotton, John	340.80		340.80
Decker, Derry & Barbara	101.76		101.76
Dow, Ralph M., Jr.	113.28		113.28
*Economy Roofing & Siding	12.27		12.27
*Field, Martha, & Levensalor, Wm.	471.74		471.74
*Field, Martha & Levensalor, Wm.	11.71		11.71
*Gingras, William	1.86		1.86
*Groeber, Robert	9.47		9.47
*Hall, Mary & Edward	35.90		35.90
Hayes, Kerry L.	395.52		395.52
Hews, Patricia	282.24		282.24
Lovejoy, Philip R.	259.20		259.20
Miller, John E.	105.02		105.02

Mulherin, David S.	278.40		278.40
Nickerson, David & Barbara	80.64		80.64
Northeast Shelter	726.14	105.60	831.74
North Country Resid. Care	2,472.00	628.03	3,100.03
Piper, Donald	299.33		299.33
Reiche, Charles A.	545.28		545.28
Robinson, Richard	115.20		115.20
Security Land Co.	105.60		105.60
Security Land Co.	31.10		31.10
Smearer, Kristy	161.28		161.28
*Smith, Harold E.	16.69		16.69
Surdick, Michael F.	115.20		115.20
Surdick, Michael F.	86.40		86.40
Swicker, Shirley	19.20		19.20
*Tracy, Alden E.	121.39		121.39
Van Cleef, John	270.76		270.76
Van Gundy, Faith E.	358.66		358.66
*Wallrab, John H.	178.56		178.56
Woodward, James & Doris	822.53		822.53
TOTALS UNCOLLECTED 12/31/84:	$79,238.38	$ 1,512.19	$80,750.57
COLLECTED SINCE BOOKS CLOSED:			3,506.76
TOTAL UNCOLLECTED:			$77,243.81

*PAID IN FULL SINCE BOOKS CLOSED

Prior Years
Personal Property Taxes Receivable

DECEMBER 31, 1984

NAME - RESIDENT	1983	1982	1981	PRIOR	TOTAL
Andrews, Greg				$ 4.75	$ 4.75
Bearce, Charles	$ 3.88				3.88
Bennett, Bobby C.		3.98			3.98
Bennett, Bobby & Madeline			3.84		3.84
Bishop, Raymond	741.27				741.27
Boone, Adelbert				98.82	98.82
Bragdon, Virginia			30.72	527.25	557.97
Briggs, Gary		49.75		330.40	380.15
Brown, Percy				513.25	513.25
Chambers, Orman				43.33	43.33
Cookson, Larry	38.80				38.80
Cornine, Thomas				23.40	23.40

Cumming, Daniel & Carolyn	97.00				97.00
Eddy, George		59.70			59.70
Finnemore, J. Lloyd				7.60	7.60
Freese, Chet	7.76	18.91			26.67
Hazlett, Herb			17.28	527.70	544.98
Judkins, Melvin				5.85	5.85
Merrill, Tim	67.90			66.50	134.40
McGill, Terrance	9.70	9.95	9.60	31.49	60.74
Partridge, Richard				24.68	24.68
Patten, Irving	125.13			2,428.07	2,553.20
Smokey's Pizza	104.76	107.46	103.68		315.90
Taylor, Charles	46.56	47.76		1,009.80	1,104.12
Trice, Roy				6.15	6.15
Tucker, Richard				9.50	9.50
NON-RESIDENT:					
Pepsi-Cola			15.36		15.36
TOTALS:	$1,242.76	$ 297.51	$ 180.48	$5,658.54	$7,379.29

1983 Tax Liens Receivable

DECEMBER 31, 1984

NAME	TAX	INTEREST	COSTS	TOTAL
Baird, Bruce	$ 217.28	$ 9.69	$ 24.55	$ 251.52
Bennett, Sharon	199.82	8.91	24.55	233.28
Bigelow, Donna	391.30	17.44	24.55	433.29
Billington, Lillian	356.96	15.91	24.55	397.42
Bishop, Raymond	2,474.47	110.31	24.55	2,609.33
Bishop, Raymond	714.31	31.84	24.55	770.70
Blockler, Nathan	327.86	14.62	24.55	367.03
Bragdon, Virginia	1,274.58	56.82	24.55	1,355.95
Brooks, Mildred	234.74	10.46	24.55	269.75
Carter, Richard & Marise	132.65	11.59	24.55	168.79
Chambers, Richard & Patricia	108.03	20.42	24.55	153.00
Chambers, Freida	162.96	7.26	24.55	194.77
Chambers, Gary	34.92	1.56	24.55	61.03
Chambers, Orman	62.08	2.77	24.55	89.40
Coffin, Ruth	263.84	11.76	24.55	300.15
Cookson, Larry	490.82	21.88	24.55	537.25
Cookson, Larry	48.50	2.16	24.55	75.21
Cumming, Daniel & Carolyn	1,336.66	59.59	24.55	1,420.80
Cumming, Daniel & Carolyn	395.81	18.08	24.55	438.44
Doore, Paul	87.30	3.89	24.55	115.74
Dow, Albert	6.82	18.08	24.55	49.45
Dow, Ralph, Jr.	114.46	5.10	24.55	144.11

Drake, Bruce & Marie Est.	120.28	5.36	24.55	150.19
Drake, Bruce & Marie Est.	19.40	.86	24.55	44.81
Farmer, Elma	1,858.52	82.85	24.55	1,965.92
Farmer, Elma	48.50	2.16	24.55	75.21
Forrest, George	216.15	12.70	24.55	253.40
Getchell, Belle Est.	77.60	3.46	24.55	105.61
Grant, Kevin & Rose	360.84	16.09	24.55	401.48
Hagelin, Carol & Burton	795.40	35.46	24.55	855.41
Hall, Mary & Edward	36.28	1.62	24.55	62.45
Harvey, Glen	56.60	21.92	24.55	103.07
Hayes, Kerry L.	366.66	16.35	24.55	407.56
Howes, Albert & Florence	38.80	1.73	24.55	65.08
Jones, Carroll	151.14	15.65	24.55	191.34
Knights, C. Merritt	104.68	6.23	24.55	135.46
LeBlanc, Russell	215.06	11.40	24.55	251.01
Leland, Harvey	231.90	11.45	24.55	267.90
Lovejoy, Philip R.	246.38	10.98	24.55	281.91
McGill, Terrance	535.83	23.89	24.55	584.27
McInnis, Terrance	391.88	17.47	24.55	433.90
Manuel, Roy & Rebecca	472.78	21.07	24.55	518.40
Merrill, Barbara	96.42	4.29	24.55	125.26
Merrill, Timothy	547.08	24.38	24.55	596.01
Michalski, William	77.60	3.45	24.55	105.60
Michalski, William & Patricia	386.64	17.23	24.55	428.42
Murray, Kim	159.08	7.09	24.55	190.72
Nicholas, Hartley & Linda	445.23	19.85	24.55	489.63
Patten, Irving	227.95	10.16	24.55	262.66
Patten, Irving	360.84	16.09	24.55	401.48
Patten, Irving	419.04	18.68	24.55	462.27
Patten, Irving	232.22	10.35	24.55	267.12
Patten, Irving	174.60	7.78	24.55	206.93
Patten, Irving	1,608.26	71.70	24.55	1,704.51
Pelleriti, Leo & Gloria	242.50	10.81	24.55	277.86
Pinkerton, James A., Jr.	106.70	4.76	24.55	136.01
Rand, Robert & Beverly	181.39	8.09	24.55	214.03
Raymond, Carrie	77.60	3.46	24.55	105.61
Richardson, Terry	550.77	24.55	24.55	599.87
Robinson, Gordon, Jr.	109.80	4.89	24.55	139.24
Saulmer, David	380.24	16.95	24.55	421.74
Saunders, Alton	422.92	18.85	24.55	466.32
Sebec Timberlands	132.89	5.92	24.55	163.36
Security Land Co.	31.43	1.40	24.55	57.38
Security Land Co.	106.70	4.76	24.55	136.01
Segerson, Tom	601.40	26.81	24.55	652.76
Shedd, Hollis	358.71	15.99	24.55	399.25
Shorey, Merle	325.32	15.39	24.55	365.26
Smith, Melvin	154.23	6.88	24.55	185.66
Tarr, George	519.92	23.18	24.55	567.65

Tripp, Judith	52.38	2.34	24.55	79.27
Tucker, Richard A.	298.76	13.32	24.55	336.63
Wells, Thomas & Dawn	374.42	16.69	24.55	415.66
	$25,543.89	$1,214.93	$1,792.15	$28,550.97

Tax Acquired Property

DECEMBER 31, 1984

Philip Batchelder	May 1, Lot 15	$ 255.66
Percy Brown	Map 7, Lot 13	359.75
Sally Brumm	Map 5, Lot 11B	348.16
Ralph Cochran	Map 5, Lot 27	2,430.03
Jean Emery	Map 43, Lot 24	1,026.44
Kelton King	Map 34, Lot 38	352.42
Eleanor Roderick	Map 32, Lot 4	1,269.74
Marguerite Stone	Map 40, Lot 28	460.42
TOTALS:		$6,502.62

1984 Sewer Assessments Receivable

DECEMBER 31, 1984

RESIDENT:	TOTAL
Atkinson, Paul D.	$ 30.00
Babin, Wilfred	30.00
Babin, Wilfred	30.00
Babin, Wilfred	60.00
Babin, Wilfred	30.00
Babin, Wilfred	30.00
Becraft, Dorothy A.	30.00
Belote, Lee D.	30.00
Bigelow, Donna	30.00
Billington, Lillian	30.00
Blanchard, Carol	30.00
Blockler, Nathan	30.00
Bragan, Robert J.	30.00
Bragdon, Virginia	45.00
Bray, Doris J.	30.00
Brooks, Mildred	30.00
Campbell, Roberta	30.00

Chambers, David	25.00
Chambers, Richard & Patricia	30.00
Clark, Herman	30.00
Coffin, Raymond	30.00
Colbry, Joseph	25.00
Corbin, Roland	30.00
Currier, Francis	30.00
Curtis, Arnold	30.00
Dearth, Gladys	30.00
Drisko, Robert	30.00
Dutton, Lois	30.00
Dyer, George E.	25.00
Emery, Warren	30.00
*Engstrom, Earl	60.00
Engstrom, Floyd	30.00
*Engstrom, Gordon	30.00
Engstrom, Ronald W.	30.00
Forrest, George & Beryl	30.00
French, John P.	30.00
Grant, Jeffery & Janet	30.00
Higgins, Lawrence E., Jr.	30.00
Jackson, Robert	30.00
Johnson, Rev. John	30.00
*Jones, Bertha	30.00
Joyce, Robert	30.00
Joyce, Robert F.	50.00
Kinney, Anna	20.00
*Knowlton, Carroll	30.00
LeBlanc, Russell	30.00
McGill, Terrance	30.00
McKusick, Alice Jane	30.00
*Mackie, Richard W.	30.00
Manuel, Roy E. & Rebecca A.	30.00
Merrill, Barbara	30.00
Merrill, George T.	60.00
Michalski, William	30.00
Michaud, Francis	30.00
Michaud, Joseph V.	30.00
Moulen, Frederick E.	30.00
Mulherin, David S.	30.00
Nicholas, Hartley Jr., and Linda A.	30.00
*Nieroda, John	30.00
Nutting, Brian A. and Penny L.	30.00
Phinney, Wayne	30.00
Piper, Donald	60.00
Raymond, James D. & Shirley	30.00
Richardson, Terry	25.00

Rogalinski, Bernice E.	30.00
Sawyer, Malcolm	30.00
Schmand, Richard G.	30.00
Shedd, Hollis	30.00
Sill, James D.	30.00
Stephens, Raymond W.	30.00
Stuart, William F. and Anita E.	30.00
Taylor, Scott A.	30.00
Vieria, John	30.00
Wentworth, Alton R., Jr.	30.00
Whittier, Robert J. Sr.	30.00
Willey, Edward & Charlene	60.00
Warren, Joseph	25.00
Zimmerman, John S. & Bethany	25.00
NON-RESIDENT:	
Marinello, Alberta	30.00
True, Gordon & Barbara	30.00
Totals Uncollected December 31, 1984:	$2,545.00
Collected Since Books Closed:	$ 236.00
Total Uncollected:	$2,309.00

*Paid In Full Since Books Closed

Schedule of Unpaid 1983 Sewer Tax Liens

DECEMBER 31, 1984

NAME	ASSESSMENT	COSTS	TOTAL
Bigelow, Donna	$ 24.00	$ 24.55	$ 48.55
Billington, Lillian	24.00	24.55	48.55
Bishop Boarding Home	186.90	24.55	211.45
Brooks, Mildred	24.00	24.55	48.55
Hilltop Manor	338.70	24.55	363.25
Johnson, John Rev.	24.00	24.55	48.55
McGill, Terrance	24.00	24.55	48.55
Manuel, Roy and Rebecca	24.00	24.55	48.55
Merrill, Barbara	24.00	24.55	48.55
Michalski, William	24.00	24.55	48.55
Nicholas, Hartley J., Jr.	24.00	24.55	48.55
Richardson, Terry	20.00	24.55	44.55
Schmand, Richard	24.00	24.55	48.55
Wellington, Donald	24.00	24.55	48.55
Whitney, Norman E. Inc.	24.00	24.55	48.55
TOTALS:	$ 833.60	$368.25	$1,201.85

Town Clerk's Report

CLERKS RECORD OR CERTIFIED COPY, PRIMA FACIE EVIDENCE. The State Registrar and Clerk of a municipality shall not permit inspection of records of birth, marriage, and death; Marriage intentions expected, or issue of certified copy of a certificate relating thereto, or to parts thereto, unless he is satisfied that the applicant thereto has a direct and tangible interest in the matter recorded. The decision of the State Registrar or Clerk of a municipality is subject, however, to review by the Superior Court, under the limitations of this chapter. The town clerks shall, upon request, supply to any such qualified applicant a certified copy of the record of any birth, marriage or death, registered under the provisions of this chapter, upon the payment fee of $2.00 to be paid by the applicant in advance.

For any such search of the files and records where no certified copy is made, the fee shall be $2.00 for each hour or fractional part of the hour for time of search, said fee to be paid by applicant in advance. The town clerk's record of any birth, marriage or death of a duly certified copy therefore shall be prima facie evidence of such birth, marriage or death in any judicial proceeding.

VITAL STATISTICS
1984

Births	281
Marriages	44
Deaths	97

Respectfully Submitted,
PHILIP E. WARREN
Town Clerk

Town Office Report

DECEMBER 31, 1984

1. Hunting, Fishing, Combination Licenses Sold	1735
2. Dog Licenses	141
3. Births, Deaths, Marriages	499
4. Burial-Transit Permits	146
5. State Duck Stamps Issued	63
6. Boats Excised	432
7. Welfare - Purchase Orders Given Out	336
8. Total Tax Bills Mailed Out	2173
9. Total Sewer Bills Mailed Out:	
Metered	121
Septic Tanks	18

Regular	844
10.Cemetery Bills Mailed Out	194
11. Past Due Tax Notices	486
12. 30-Day Notices (Tax Liens)	208
13. Tax Liens	171
14. 30-Day Notices (Sewer Liens)	66
15. Sewer Liens	34
16. 30-Day Foreclosure Notices (Taxes & Sewer)	45
17. Foreclosures	7
18. Sewer Lien Discharges	26
19. Real Estate Lien Discharges	132
20. Quit-Claim Deeds Issued	8
21. Cemetery Deeds Issued	15
22. Victualer's Licenses	23
23. Motor Vehicle Transactions:	
Total Registrations	4596
Titles Applications Processed	435
Sales Tax Forms Processed	1272
Transfers of Registrations	704
Boosters Issued	116
Special Permits Issued	56
Special Commodity Permits Issued	106
Initial Plate Applications Processed	58
24. Miscellaneous Permits Issued:	
Junkyard Applications	3
Liquor License Applications	5
Accident Reports & Insurances	12
25. Voter Registration Changes	305
26. Regular Reports Made by Office:	
(Weekly) Motor Vehicle Report	52
(Monthly) Fish & Wildlife Report	14
(Monthly) Vital Statistics Report	12
(Monthly) Welfare Report	12
(Random) Animal Welfare Report	6
(Bi-Monthly) Selectmen Minutes & Resolutions	22
(Bi-Monthly) Social Security Report	24
(Bi-Monthly) Federal W/H Report	24
(Monthly) State W/H Form	12
(Monthly) Me. State Retirement/Group Insurance Report	12
(Quarterly) Form 941 Wage Report	4
(Quarterly) Gas Tax Refund Report	4
(Weekly) Warrants	52
(Annually) Fuel Comparison Report	1
(Random) Building Permit List	61
(Annually) Tree Growth - With Breakdown Report	1

Respectfully Submitted,
PHILIP E. WARREN
Clerk and Treasurer

1984 Report Of The Local Plumbing Inspector For The Municipality Of Dover-Foxcroft

Number of Permits Issued:	
Internal Plumbing	32
External Plumbing	31
Total Number of Permits Issued:	63
Total Number of Permits Approved:	46

Amount of Fees Collected:	
Total Amount Collected:	$1,566.00
Total Sent to State	391.50
Amount Paid to LPI	1,174.50

TO WHOM IT MAY CONCERN

All buildings (mobile homes, etc.) where people live must have an adequate sewer system. You must at least have a back house and an area for gray water.

PERMITS ARE NEEDED IN ALL CASES.

If you remodel or move your plumbing fixtures or replace your hot water heater (electric, gas, oil, or wood), you must have a permit.

All mobile homes, each time they are moved, must have a permit before connecting to the sewer system.

Respectfully Submitted,
EMILE A. DUBOIS
Local Plumbing Inspector
Tel: 277-3432

Librarian's Report 1984

Our statistics for the year are as follows: Circulation 38576, of which nearly 13000 were children's books. New adult cards issued numbered 260 and new children's cards 160. We processed a larger number of books than usual this year, 445 adult fiction, 390 adult non-fiction and 311 children's books for a total of 1146. It seems appropriate at this time to point out that the cost of new books has increased almost 500% in the last 10 years and it becomes more important that our books be returned. All the books for our library are purchased from trust funds and not tax dollars, therefore each book which must be replaced means a new book cannot be purchased. We urge everyone to return any overdue books in their possession.

Several major repairs were undertaken this year. A new roof and new gutter were put on the building addition and several places were repaired on the original building. The walls of the non-fiction room were damaged by water seepage and had to be repaired and repainted as well as the ceiling in the Maine room. One of the big maples on our lawn was damaged and had to be removed, the stump removed and the lawn reseeded. Two new trees were planted, a mountain ash and a dogwood. The trees at the rear of the building were trimmed, the grounds cleared and cleaned and the storage shed repainted. Three new locking book shelves were authorized and are being built to house some valuable and/or fragile books.

One new piece of equipment was purchased. A small air conditioner was placed in the office and provides us with a more comfortable working area during the humid months.

The library participated in the Fourth of July parade again this year, entering a float depicting Snow White and the 7 Dwarfs. Chairman of the float committee was Barbara Lockwood, children's librarian. The float was built entirely by donations and by volunteers, ably led by Olyn Lord. Kristina Pratt, Katrina Wilcox, Kristen Bisbee, Kevin Oakes, Morgan and Jeremiah Titus, Michael Herring, Emily Pratt, Joshua Hoyt and Bridget Engstrom portrayed the characters.

Gifts and in-memoriam books were donated by Phyllis Edgerly, Carmelita Similia, Carleton Clukey, Mr. & Mrs. Omar Merrill, Mr. & Mrs. Tom Wolf, Albert Tompkins, Robert Roche, Mr. & Mrs. John Glover, Catherine Matteson, Mr. & Mrs. Ken Jones, Mr. & Mrs. George Dunham, Dr. & Mrs. John Ellery, Erminie Steeves, Robert Royal, Maine State Library, Maine Humanities Council, Janice Speed, Toni Phillips, Gerry Holcomb, Clara Mae Young, Amy Pray, Ted Wright, Harry B. Rollins, Myrna Alden, Mr. & Mrs. Arthur Surette, Bea Gellerson, Richard Moore, Barbara Goodwin, Bernice

Sterling, Madelyn Betts, Mr. & Mrs. George Pillette, Nancy Fitch, Robert Weymouth, Joan Bolstridge, Dr. & Mrs. Dwight Campbell, Hans Eberbach, Robert Bailey, Frank & Bruce Drake, Dover-Foxcroft Arts & Crafts Society, Mrs. Robert White and several anonymous donors.

Flower beds were donated by the Miosac Club and Bragdons Greenhouse, maintained by Maatha Rollins and Archie Lyford. Indoor flowers were donated by Mrs. Win Smith, Mrs. Surette and Miss Buck.

A special gift of 10 rolls of microfilm and index of the Maine Old Cemetery Assoc. records was donated by Mr. & Mrs. Earl Betts, a boon to all our genealogists.

Another special gift received this year was a copy of the lithograph of Dover-Foxcroft which was done in 1878. The donor was C. Ford Dyer and the item has been framed and is now hanging in the Maine room.

It has been necessary this year to make changes in the study arrangements for students. All elementary and Sedomocha students will study under the supervision of Mrs. Lockwood, all high school students will use the non-fiction room and adults may settle down at will. It has been increasingly time consuming for all the staff to constantly monitor and clean up after students who deface our statues, walls, paintings and floors with pens, pencils and spitballs. We urge parents to be sure that "going to the library" is a reason for studying and not an occasion for socializing or disruption.

The staff has participated in various library meetings during the year and Mrs. Surette has been requested to serve as advisor to the Small Public Library Association.

The library is again handling many types of both federal and state tax forms and will co-sponsor tax aid meetings early in 1985.

The staff for this year has been, Mrs. Arthur Surette, Librarian, Mrs. Bernard Alden, Assistant Librarian, Mrs. David Lockwood, Children's Librarian, Miss Isabel Buck, Library Aide and Mr. Archie Lyford, Custodian.

Respectfully submitted,
SHIRLEY SURETTE
Librarian

Thompson Free Library

FINANCIAL REPORT 1984

Bank Balance Jan. 1, 1984	$13,394.53
Town of Dover-Foxcroft	24,600.00
Morrison Fund	10,417.05
E.A. Thompson Fund	1,425.64
Frank Guernsey Fund	2,769.36
G.J. Babson Fund	1,419.10
Eugene Favor Fund	1,862.90
Charles Norton Fund	317.50
V. & L. Warren Fund	838.85
Mary Averill Fund	255.74
Inez Merrill Fund	255.74
Nellie Levensalor Fund	255.74
Julia Glover Fund	675.95
Eva Gilman Fund	375.95
Barbara Goodwin Fund	246.62
Matthew & Ruby Williams Fund	508.85
Martha Kurth Fund	329.69
Miosac Club Fund	90.63
Dudley C. Goodwin Sr. Memorial Fund	175.00
State of Maine	632.00
Miscellaneous Income (gifts, fines, copying, etc.)	1,413.09
	$62,259.93
Books, magazines, newspapers	$10,642.97
Salaries (staff)	21,501.60
Custodial	2,681.80
Repairs	4,052.77
Utilities (lights, phone, water, sewer)	2,503.57
Fuel	4,121.91
Supplies, Equipment, Miscellaneous	2,058.59
Bank Balance Dec. 31	14,696.72
	$62,259.93

Police Department Annual Report

TO THE CITIZENS OF DOVER-FROXCROFT:

During the year of 1984 your police department realized an increase of active cases involving varied crimes. It is to be noted that an increase in persons arrested for operating under the influence of intoxicating liquor amounted to 7% over 1983.

Your police department continued to update law enforcement by creating a training program which meet standards required by the State of Maine. The department also adopted a Standard Operating Procedure.

1984 brought changes in our reserve program and we welcome several new members which has increased the department's proficiency. We now have a full compliment of professional and highly competent personnel.

Another change in 1984 saw a successful campaign in obtaining a "Jaws of Life" machine, due to the generosity of many citizens. The machine leaves all of us with a sense of security in the knowledge of its availability.

In the coming year all our officers and myself look forward to serving our Town and citizens 24 hours per day in your time of need.

Respectfully Submitted,
GERALD H. GREEN
Chief of Police
Dover-Foxcroft PD

Complaints -- 1984

Public Assists	410
Department Assists	222
Information	522
Accidents (Over $300)	73
Accidents (Under $300)	26
Accidents Hit/Run	3
Accidents Car/Deer	5
Accidents Car/Ped	4
Accidents Personal Injury	14
Accidents Car/Train	2
Accidents Car/Snowmobile	0
Accidents Cruiser Involved	0
Dog Calls	34
Fire Calls	16
Security Alarms	25
Domestic Disturbances	35
Gasoline	53
Theft	95
Civil	47
Miscellaneous Calls	46
Missing Persons	8
Obscene Calls	2

Obscene Letter	1
Open Doors	17
Open Windows	2
Messages Delivered	42
Motor Vehicle Complaints	75
Furnace Lights	4
Abandon Vehicles	35
Snowmobile Complaints	13
Humane Calls	2
Bad Checks	19
Threatening Calls	0
Burglary	21
Burglary/Theft	12
Prowlers	25
House Watch Requests	19
Stolen Motor Vehicle	2
Recovered Motor Vehicle	2
Unattended Death	0
Vandalism	37
Person Fighting	29
Forgery	0
Harassing Calls	8
Cat	1
Intoxicated Persons	31
Loud Party	32
Suspicious Person	5
Assault	17
Domestic Assault	5
Mental Person	16
Motorcycle Complaints	10
Aid To Sick	18
Gross Sexual Misconduct	0
Terrorizing	0
Gunshot Wound	0
Homicide	0
Recovered Property	43
Agg. Assault	1
Child Abuse	0
Suspicious M/V	5
Indecent Exposure	2
Harassment	12
Accidents Car/House	2
Gunshots at Residence	1
Arson	1
Refer Alarm	2
Total	2,211

Court Cases -- 1984

Speeding	128
Operating M/V Without License	6
Operating M/C Without License	2
Operating Unregistered M/V	5
Operating Unregistered M/C	1

Operating Unregistered Trailer	1
Operating Uninspected M/V	32
Unnecessary Noise	3
Reckless Driving	0
Driving to Endanger	4
Fail to Stop at Stop Sign	1
Fail to Stop at Red Light	0
Fail to Yield	4
O.U.I.	61
O.A.S.	15
Oper. Left on Grade	0
Pass Stopped School Bus	0
Leaving Scene of Accident	1
Fail to Report Accident	2
Illegal Transport Liquor (Minor)	3
Operating Unsafe M/V	2
Drinking in M/V	0
Public Drinking	0
Procuring Liquor for Minor	0
Failure to Stop For Police Officer	0
Studded Tires	0
Criminal Trespass	9
Criminal Threatening	0
Disorderly Conduct	5
Consumption Liquor by Minor	0
Gross Sexual Misconduct	1
Burning Without Permit	0
Theft/Burglary	52
Assault	11
Obstructing Gov't Administration	1
Town Ordinance Violation	0
Warrants	6
AWOL	0
Allow Dog to Run-At-Large	3
Criminal Mischief	5
Furnishing Marj.	0
Possession Marj.	0
Illegal Possession of Liquor	1
Furnishing Liquor to Minor	0
Reckless Conduct With Firearm	0
Operating M/V Without Lights	1
Agg. Assault With Dangerous Weapon	0
Illegal Attachment Reg. Plates	7
Domestic Assault	5
Neg. Worthless Instrument	3
Failure to Dim Headlights	2
Att. to Elude Police Officer	2
Indecent Exposure	1
Harassment	2
Poss. of Firearm by Felon	1
Violation of Learners Permit	3
Improper Pass	1
Carry Concealed Weapon Without Permit	1
Escape	1
Operate Snowmobile on Roadway	1
Totals:	396

Advisory Committee Report
Town of Dover-Foxcroft

The Advisory Committee of the Town of Dover-Foxcroft met in general session four times in the month of January 1985. Our method was to assign to sub-committees sections of the Town budget to investigate and then to bring specific recommendations to the assembled committee for action. This involved meetings with administrators of town departments and contacts with each agency requesting funds from the town. A letter was sent to each agency advising it of the recommendation of the committee and inviting them to attend a public meeting to further pass their need and/or to inform. Three agencies sent representatives.

The Committee, in addition to budgetary considerations, also gave discussion and recommendation regarding other issues. It recommended that the town consider merit increases for town employees; that the Old North St. School property (old skating rink) be retained and maintained by the town, and that the town not borrow its share of the YMCA funding until the YMCA has its share in hand.

I wish to thank an excellent committee for their special attention to these matters which resulted in the committee's work being completed in two-thirds the normal time.

I urge the members of the community to express their gratitude to this voluntary committee which acts as an additional public voice in town government.

JERRY HENDERSON
Chairman

Summary 1985 Proposed Budget

Account	Appropriation From 1984 Property Tax	Appropriation From 1985 Property Tax	Carried Balances	Federal Revenue Sharing		Other	1985 Gross Budget	1984 Gross Budget
General Government	$ 223,617	$ 231,598	$11,825	$20,000	Grant	$ 8,500	$271,923	$ 258,026
Protection	129,572	143,152	2,488	15,200			160,840	153,984
Public Works	325,858	344,983	68,812	63,000	Loan	40,000	516,795	516,630
Welfare	27,000	25,050					25,050	27,000
Social Service Agencies	7,730	8,200					8,200	7,730
Parks & Recreation	26,287	30,900					30,900	26,787
Town Clock	2,500	0					0	2,500
Old Bank Building			2,000		Rent	6,000	8,000	7,735
Cemeteries	6,000	10,000			Trusts	16,500	26,550	26,150
Debt Service	35,828	38,150		1,464	Bl. Gr.	43,000*	82,614	45,828
Contingency	5,875	8,000					8,000	5,875
Promotion & Development	2,500	2,000	2,500				4,500	2,500
Library	24,600	25,600					25,600	24,600
Chamber of Commerce	0	750					750	0
2% Discounts					Surplus	12,000	12,000	10,000
TOTAL	$ 817,367	$868,383	$87,625	$99,664		$126,050	$1,181,722	$1,115,345
Allowable Deductions								
State Rev. Shar.	114,076.73	158,001						
Surplus	90,000.00	100,000						
Estimated Revenues	195,300.00	227,700						
Town	417,990.27	382,682						
County	40,537.50							
Schools	594,216.83							
Overlay	19,938.26							
Property Tax Committed	$1,072,682.86							

*State Highway Block Grant

35,308/8.4% less than 1984.

HISTORY OF TOWN FINANCE

Year	Tax Rate	Town Valuation	Property Tax Commitment	Appropriations School	Appropriations County	Town Includes Overlay	Year-End Cash Surplus
1984	19.20/1000	$55,868,930	$1,072,682.86	$594,216.83	$40,537.50	$437,928.53	$245,107.59
1983	19.40	53,491,800	1,037,740.71	525,367.80	53,404.00	458,968.91	180,298.15
1982	19.90	49,964,080	994,286.54	482,166.98	57,188.00	454,931.56	98,242.15
1981	19.20	48,400,100	929,278.49	461,088.96	50,499.23	417,690.30	95,829.15
1980	19.00	46,066,170	875,257.23	435,797.16	45,238.40	394,221.67	124,651.39
1979	19.50	44,005,220	858,101.79	426,681.98	39,141.90	392,277.91	146,916.07
1978	20.50	42,280,700	866,754.35	420,777.66	41,872.00	404,104.69	94,604.92
1977	20.00	40,732,530	834,739.60	365,763.44	35,605.80	433,370.36	64,688.72
1976	19.50	36,302,670	762,155.77	323,155.41	29,385.00	409,615.36	59,205.38
1975	14.50	36,255,540	525,705.33	331,344.92	29,497.50	164,862.91	(159,147.01)
1974	17.50	30,590,445	535,332.79	323,600.22	23,250.00	188,482.57	(45,187.99)
1973	50.00	11,501,070	525,053.50	315,923.87	23,808.00	235,321.63	(65,093.40)
1972	52.00	11,313,460	588,299.92	330,619.34	23,828.00	233,852.58	(37,436.57)
1971	51.00	11,180,220	570,191.22	298,426.74	26,001.50	245,762.98	(1,728.51)

WARRANT

To Owen Pratt, a Constable of the Town of Dover-Foxcroft in the County of Piscataquis and State of Maine, or any other Constable of said Town:

GREETINGS:

In the name of the State of Maine, you are hereby required to notify and warn the Inhabitants of said Town of Dover-Foxcroft in said County and State qualified by law to vote in Town affairs to meet at Central Hall in said Town on Monday, the eleventh day of March, A.D., 1985, at nine forty-five in the forenoon to elect a Moderator to preside at said meeting for the election of all town officers for the ensuing years as are required by law to be chosen by secret ballot; and at seven-thirty o'clock in the afternoon at Foxcroft Academy Gymnasium in said Town, to act upon the following articles, viz:

ARTICLE 1. To see if the Town will vote to raise and appropriate a sum of money for administration of Town affairs as follows:

General Government 5000

Acct. 5010 Board of Selectmen	6,615
Acct. 5020 Wages & Salaries	86,162
Acct. 5050 Contractual	45,960
Acct. 5060 Supplies & Materials	5,100
Acct. 5120 Social Security	25,146
Acct. 5140 Maine State Retirement	13,050
Acct. 5150 Health Insurance	37,565
Acct. 5170 Income Protection	1,300
Acct. 5180 Central Hall	10,700

BOARD OF SELECTMEN RECOMMENDS
ADVISORY COMMITTEE RECOMMENDS

ARTICLE 2. To see if the Town will vote to raise and appropriate a sum of money for protection of persons and property as follows:

Protection 5200

Acct. 5210 Police Department	97,902
Acct. 5250 Street Lights	25,000
Acct. 5260 Traffic Lights	1,100
Acct. 5280 Emergency Preparedness	500
Acct. 5290 Capital Outlay	3,000

BOARD OF SELECTMEN RECOMMENDS
ADVISORY COMMITTEE RECOMMENDS

ARTICLE 3. To see if the Town will vote to raise and appropriate a sum of money for Public Works as follows:

Public Works 5300

Acct. 5300 Wages & Salaries	173,656
Acct. 5330 Road Construction	18,000
Acct. 5350 Road Maintenance/Snow Removal	59,567
Acct. 5353 Tree Program	3,000
Acct. 5360 Municipal Garage	63,960
Acct. 5370 Airport	600
Acct. 5380 Landfill	16,200
Acct. 5390 Equipment Replacement Fund	10,000

BOARD OF SELECTMEN RECOMMENDS
ADVISORY COMMITTEE RECOMMENDS

ARTICLE 4. To see if the Town will vote to appropriate all money received (estimated at $43,000) from the State of Maine Local Road Assistance Program (Public Law 1982, Chapter 492 or as the same may be amended) to Account 5800 Debt Service for the purpose of repaying the existing loan taken for road and street paving purposes.

BOARD OF SELECTMEN RECOMMENDS
ADVISORY COMMITTEE RECOMMENDS

ARTICLE 5. To see if the Town will authorize the Selectmen to borrow on behalf of the Town an amount of money not to exceed the principal sum of $40,000 and to issue and sell therefor the general obligation security of the town in the form of a promissory note for a term not to exceed one year; said note to be issued upon such terms and conditions as the Selectmen may determine to be in the best interests of the Town and the proceeds from the sale thereof to be used for paving roads, streets, and sidewalks.

BOARD OF SELECTMEN RECOMMENDS
ADVISORY COMMITTEE RECOMMENDS

ARTICLE 6. To see if the Town will raise and appropriate a sum of money for Municipal Welfare as follows:

Account 5400	25,050

BOARD OF SELECTMEN RECOMMENDS
ADVISORY COMMITTEE RECOMMENDS

ARTICLE 7. To see if the Town will vote to raise and appropriate a sum of money for Parks & Recreation as follows:

Parks & Recreation 5500-5600

Acct. 5500 YMCA	18,000
Acct. 5520 Fourth of July	2,000
Acct. 5530 Christmas Lighting	600
Acct. 5540 Fairgrounds	1,000
Acct. 5550 Skating Rink	3,200
Acct. 5560 Snowmobile Club	1,250
Acct. 5570 Beach-Greeley's Landing	4,500
Acct. 5580 Scout Hall	350

BOARD OF SELECTMEN RECOMMENDS
ADVISORY COMMITTEE RECOMMENDS

ARTICLE 8. To see if the Town will vote to raise and appropriate a sum of money for the care of cemeteries as follows:

Maintenance of Cemeteries 5700

Acct. 5700 Cemeteries	10,000

BOARD OF SELECTMEN RECOMMENDS
ADVISORY COMMITTEE RECOMMENDS

ARTICLE 9. To see if the Town will vote to raise and appropriate the sum of $8,000 for Account 5910, Contingency and Abatement.

BOARD OF SELECTMEN RECOMMENDS
ADVISORY COMMITTEE RECOMMENDS

ARTICLE 10. To see if the Town will vote to raise and appropriate the sum of $2,000 for Account 5920, Promotion and Development.

BOARD OF SELECTMEN RECOMMENDS
ADVISORY COMMITTEE RECOMMENDS

ARTICLE 11. To see if the Town will vote to raise and appropriate a sum of money for the following accounts:

Debt Service 5800

Acct. 5820 Old Bank Building	4,511
Acct. 5830 Cemetery Land	1,000

Acct. 5850 Branns Mill Dam	11,690
Acct. 5860 Senior Citizens Housing Land	5,229
Acct. 5870 Short-Term Borrowing	15,720

BOARD OF SELECTMEN RECOMMENDS
ADVISORY COMMITTEE RECOMMENDS

ARTICLE 12. To see if the Town will authorize the Selectmen to borrow on behalf of the Town a principal sum not to exceed Twenty-Two Thousand Dollars ($22,000.00) and to issue and to sell therefor the general obligation security or securities of the Town in the form of notes or bonds for a term not to exceed 5 years; said notes and bonds to be issued upon such terms and conditions as the Selectmen may determine to be in the best interests of the Town, and the proceeds of the sale thereof to be used for the purchase of a computer system.

BOARD OF SELECTMEN RECOMMENDS
ADVISORY COMMITTEE RECOMMENDS

ARTICLE 13. To see if the Town will authorize the Selectmen to use Federal Revenue Sharing Funds as follows:

Acct. 5000 General Government	20,000
Acct. 5200 Police	9,200
Acct. 5250 Street Lights	6,000
Acct. 5300 Public Works	63,000
Acct. 5800 Debt Service	1,464

BOARD OF SELECTMEN RECOMMENDS
ADVISORY COMMITTEE RECOMMENDS

ARTICLE 14. To see if the Town will authorize the Selectmen to use $227,700 from anticipated revenues to apply against the total sums raised and appropriated for the ensuing year.

BOARD OF SELECTMEN RECOMMENDS
ADVISORY COMMITTEE RECOMMENDS

ARTICLE 15. To see if the Town will appropriate the sum of $100,000 from surplus to apply against the total sums raised and appropriated for the ensuing year.

BOARD OF SELECTMEN RECOMMENDS
ADVISORY COMMITTEE RECOMMENDS

ARTICLE 16. To see if the Town will vote to authorize the Selectmen to assess, collect, fund, and expend for 1985 the sewer use charge or fee all as established at the annual Town Meeting in 1979, based upon the following rates:

(a) For those dischargers into the Town system whose water use is not metered, the sum of $30.00 per discharger, or

(b) For those dischargers into the Town system whose water use is metered, the sum of $3.75 for each 1,000 cubic feet (or part thereof) of water consumed at such locations for the year ending March 31, 1985, but in no case less than $30.00 per discharger, or

(c) For those within the Town sewer area who operate their own sewer treatment system (septic tanks) or who are not connected to the Town sewer system but have signed an agreement with the Town under Title 38, M.R.S.A., Section 451-A(2):

(1) For those whose water is not metered, the sum of $25.00 per discharger; and

(2) For those whose water is metered, the sum of $3.10 for each 1,000 cubic feet (or part thereof) of water consumed at such locations for the year ending March 31, 1985.

BOARD OF SELECTMEN RECOMMENDS
ADVISORY COMMITTEE RECOMMENDS

ARTICLE 17. To see if the Town will:

(a) Vote to set August 30, 1985 as the date when taxes shall become due and payable.

(b) Vote to charge interest on unpaid taxes at the rate of thirteen percent (13%) per annum, to accrue from and after August 30, 1985.

(c) Vote to give an abatement of two percent (2%) of the amount of the tax as to all taxes paid prior to July 31, 1985, and to appropriate from surplus the sum of Twelve Thousand Dollars ($12,000.00) to cover the cost thereof.

BOARD OF SELECTMEN RECOMMENDS
ADVISORY COMMITTEE RECOMMENDS

ARTICLE 18. To see if the Town will vote to authorize the Selectmen to sell and dispose of its cemtery lots, and any real estate acquired by the foreclosure of mortgage for non-payment of taxes, on such terms as they deem advisable and execute and deliver proper deeds therefor on behalf of the Town.

BOARD OF SELECTMEN RECOMMENDS
ADVISORY COMMITTEE RECOMMENDS

ARTICLE 19. To see if the Town will vote to ratify overdrafts as the same occurred in Town operations for the year 1984.

BOARD OF SELECTMEN RECOMMENDS
ADVISORY COMMITTEE RECOMMENDS

ARTICLE 20. To see if the Town will vote to raise and appropriate the sum of $15,650 for fire protection outside the Dover-Foxcroft Water District.

BOARD OF SELECTMEN RECOMMENDS
ADVISORY COMMITTEE RECOMMENDS

ARTICLE 21. To see if the Town will vote to raise and appropriate the sum of $25,600 for the Thompson Free Library, Account 5960.

BOARD OF SELECTMEN RECOMMENDS
ADVISORY COMMITTEE RECOMMENDS

ARTICLE 22. To see if the Town will vote to raise and appropriate the sum of $750 for the Chamber of Commerce, Account 5970.

BOARD OF SELECTMEN RECOMMENDS
ADVISORY COMMITTEE RECOMMENDS

ARTICLE 23.

(a) To see if the Town will vote to authorize the Selectmen to borrow on behalf of the Town a principal sum not to exceed One Hundred Thousand Dollars ($100,000.00) and to issue and to sell therefor the general obligation security or securities of the Town in the form of notes or bonds for a term not to exceed 30 years; said notes or bonds to be issued upon such terms and conditions as the Selectmen may determine to be in the best interests of the Town, and the proceeds of the sale thereof to be used for and dedicated towards the construction of a community building.

(b) To see if the Town will vote to instruct the Selectmen not to borrow any sums pursuant to section (a) of this Article until they shall have received a certificate from the appropriate officers of the local YMCA that it has raised and collected all but $100,000.00 of the budgeted cost of the construction of said community building.

(c) To see if the Town will vote to apply a portion of the sums raised or appropriated each year under Account 5500, YMCA, to service the debt created pursuant to this Article, so long as any part of the principal or interest thereof shall remain unpaid. This section (c) of this Article shall first take effect during the fiscal year that the first payment comes due on the debt authorized by this Article.

(d) To see if the Town will vote to authorize the Selectmen to lease the community building and the lot on which it stands to the YMCA for a term not to exceed 30 years, such lease to contain such other terms and conditions as the Selectmen shall deem to be in the best interests of the Town.

(e) To see if the Town will vote to apply the current and accrued income of the Henry N. Spaulding Fund towards the planning and construction of the community building.

BOARD OF SELECTMEN RECOMMENDS
ADVISORY COMMITTEE RECOMMENDS

ARTICLE 24. Shall the zoning maps of the Town of Dover-Foxcroft be amended by reclassifying the property of Katherine Allen (M 11 L 50A) on the Northerly side of Route 16 in Dover-Foxcroft, Maine from "MDR" Residential to "BUS" Business?

BOARD OF SELECTMEN RECOMMENDS
ADVISORY COMMITTEE RECOMMENDS

ARTICLE 25. To see what sum of money the Town will vote to raise and appropriate for the Charlotte White Center.

BOARD OF SELECTMEN RECOMMENDS $1,100
ADVISORY COMMITTEE RECOMMENDS $1,100

ARTICLE 26. To see what sum of money the Town will vote to raise and appropriate for Home Health Services.

BOARD OF SELECTMEN RECOMMENDS $1,300
ADVISORY COMMITTEE RECOMMENDS $1,300

ARTICLE 27. To see what sum of money the Town will vote to raise and appropriate for the Community Health and Counseling Service.

BOARD OF SELECTMEN RECOMMENDS $2,400
ADVISORY COMMITTEE RECOMMENDS $2,400

ARTICLE 28. To see what sum of money the Town will vote to raise and appropriate for Eastern Area Agency on Aging.

BOARD OF SELECTMEN RECOMMENDS $825
ADVISORY COMMITTEE RECOMMENDS $825

ARTICLE 29. To see what sum of money the Town will vote to raise and appropriate for Eastern Transportation.

BOARD OF SELECTMEN RECOMMENDS $575
ADVISORY COMMITTEE RECOMMENDS $575

ARTICLE 30. To see what sum of money the Town will vote to raise and appropriate for Penquis Community Action Program.

BOARD OF SELECTMEN RECOMMENDS $2,000
ADVISORY COMMITTEE RECOMMENDS $2,000

ARTICLE 31. To see if the Town will vote to appropriate the rentals received from the Old Bank Building to the maintenance thereof (estimated $6,000).

BOARD OF SELECTMEN RECOMMENDS
ADVISORY COMMITTEE RECOMMENDS

The Selectmen hereby give notice that the polls for election of Town Officers as are required to be chosen by secret ballot, and to act upon such other articles as may be placed on the secret ballot, will remain open from 10 o'clock in the forenoon until 7 o'clock in the afternoon, when they will be closed; and the office of the Registrar in Central Hall Building will be open at 10 o'clock in the forenoon on the sixth, seventh, and eighth days of March, A.D., 1985 to receive applications of persons claiming a right to vote.

Given under our hands this 11th day of February, A.D., 1985.

Lester Stevens
Mark Allen
Eric Annis
Hoyt Fairbrother
Norman Higgins
Ted Magee
Selectmen of the Town of
Dover-Foxcroft, Maine

Assessor's Notice

A true and perfect list of property, real and personal, must be filed by taxpayers on or before April 1, 1985 if they wish to protect their right of appeal. Copies of the form are available at the Town Office in Central Hall.

TOWN OF DOVER-FOXCROFT

7/21/2008
139719 1 67 00
HF GROUP - IN